337
Og 2t

7-13-11

THE UNIVERSITY
OF ILLINOIS
LIBRARY

337
Og2t

Digitized by the Internet Archive
in 2016

https://archive.org/details/tarifforratesofd00ogde

Deposited March 13. 1840
at the Clerk Office of South
Dist N.Y.

D.S. Rec.d 17.th March, 1840.
No. 912.

UNIVERSITY OF ILLINOIS LIBRARY

JUL 3 1917

UNIVERSITY OF ILLINOIS LIBRARY
JUL 3 1917

TARIFF,

OR

RATES OF DUTIES

PAYABLE ON

GOODS, WARES AND MERCHANDISE,

IMPORTED INTO THE

UNITED STATES OF AMERICA,

ON AND AFTER THE

FIRST DAY OF JANUARY, 1840,

UNTIL THE THIRTIETH DAY OF JUNE, 1842, INCLUSIVE,

IN CONFORMITY WITH THE COMPROMISE ACT.

ALSO,

THE RATES OF DUTIES IMPOSED BY THE

TARIFF LAW OF 1832,

TOGETHER WITH MANY IMPORTANT LAWS, CIRCULARS, AND DECISIONS OF THE

TREASURY DEPARTMENT,

RELATING TO

COMMERCE AND THE REVENUE,

And much useful information to Merchants, Masters of vessels, and others.

BY E. D. OGDEN,

ENTRY CLERK, CUSTOM HOUSE, PORT OF NEW YORK.

New York:

PRINTED AND PUBLISHED BY BROWNSON & CO.

No. 56 Gold Street.

Sold also by M. P. O'Hern, corner of Wall and Nassau streets.

1840.

D

L. O. Dup.
Order Div.

LIBRARY OF CONGRESS
DUPLICATE
EXCHANGED

Entered, according to Act of Congress, by
BROWNSON & CO.
In the office of the Clerk of the Southern District of New York.

4263

337
Og 2t.

Sept. 18, 1922. L. Cory

ADVERTISEMENT.

This edition of the Tariff has been most carefully compiled by the Editor, with the view of furnishing to the commercial community a work that may be relied on for an accurate exhibition of the Rates of Duties, imposed by the Laws of Congress, now in force, and established by the several decisions of the United States Courts and the Treasury Department.

The Laws of the United States, and the Circulars of the Treasury Department, relating to the commerce of the country, and the collection of the revenue, have also been carefully collated and are embraced, together with much valuable and practical information.

No pains have been spared by the Publishers in the revision and examination of the proof-sheets to guard against typographical errors, a freedom from which is so essential in a book of this character.

Believing then, that the task of supplying so great a desideratum as a Correct Tariff, has been successfully accomplished, we confidently present it to the public as worthy of their patronage.

BROWNSON & CO.

New York, January, 1840.

375507

11 July 17.

TARIFF LAW OF 1832.

AN ACT,

TO ALTER AND AMEND THE SEVERAL ACTS IMPOSING DUTIES ON IMPORTS.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the third day of March, one thousand eight hundred and thirty-three, so much of the act entitled "An act in alteration of the several acts imposing duties on imports," approved the nineteenth May, one thousand eight hundred and twenty-eight, as is herein otherwise provided for, shall be repealed, except so far as the same may be necessary for the recovery and collection of all duties which shall have accrued under the said act; and for the recovery, collection, distribution and remission of all fines, penalties and forfeitures which may have been incurred under the same.

SECT. 2. *And be it further enacted,* That from and after the third day of March, one thousand eight hundred and thirty-three, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

First. Wool, unmanufactured, the value whereof, at the place of exportation, shall not exceed eight cents per pound, shall be imported free of duty; and if any wool so imported shall be fine wool mixed with dirt or other material, and thus reduced in value to eight cents per pound, or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal; on wool, unmanufactured, the value whereof, at the place of exportation, shall exceed eight cents, shall be levied four cents per pound, and forty per centum ad valorem: *Provided,* That wool imported on the skin shall be estimated, as to weight and value, as other wool.

Second. On all milled and fulled cloth, known by the name of plains, kerseys, or kendal cottons, of which wool shall be the only material, the value whereof shall not exceed thirty-five cents a square yard, five per centum ad valorem; on worsted stuff goods, shawls, and other manufactures of silk and worsted, ten per centum ad valorem; on worsted yarn, twenty per centum ad valorem; on woollen yarn, four cents per pound, and fifty per centum ad valorem; on mits, gloves, bindings, blankets, hosiery, and carpets and carpeting, twenty-five per centum, except Brussels, Wilton, and treble ingrained carpeting, which shall be at sixty-three cents the square yard; all other ingrained and Venetian carpeting at thirty-five cents the square yard; and except blankets, the value whereof, at the place from whence exported, shall not exceed seventy-five cents, *each,* the duty to be levied upon which, shall be five per centum ad valorem; on flannels, *bockings* and baizes, sixteen cents

the square yard; on coach laces thirty-five per centum; and upon *merino shawls made of wool*, all other manufactures of wool, or of which wool is a component part, and on ready made clothing, fifty per centum ad valorem.

Third. On all manufactures of cotton, or of which cotton is a component part, twenty-five per centum ad valorem, excepting cotton twist, yarn and thread, which shall remain at the rate of duty fixed by the act to amend the several acts imposing duties on imports, of twenty-second May, one thousand eight hundred and twenty-four: *And provided*, That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value thirty cents the square yard, shall be valued at thirty cents the square yard, and, if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard; and on nankeens imported direct from China, twenty per centum ad valorem.

Fourth. On all stamped, printed, or painted floor cloths, forty-three cents a square yard; on oil cloths of all kinds, other than that usually denominated patent floor cloth, twelve and a half cents the square yard; and on floor matting, usually made of flags or other materials, five per centum ad valorem.

Fifth. On iron, in bars or bolts, not manufactured in whole or in part by rolling, ninety cents per one hundred and twelve pounds.

Sixth. On bar and bolt iron, made wholly or in part by rolling, thirty dollars per ton: *Provided*, That all iron in slabs, blooms, loops or other form less finished than iron in bars or bolts, and more advanced than pig iron, except casting, shall be rated as iron in bars or bolts, and pay duty accordingly.

Seventh. On iron in pigs, fifty cents per one hundred and twelve pounds; on vessels of cast iron, not otherwise specified, one and a half cents per pound; on all other castings of iron, not otherwise specified, one cent per pound.

Eighth. On iron or steel wire, not exceeding number fourteen, five cents per pound; exceeding number fourteen, nine cents per pound; on silver or plated wire, five per centum ad valorem; on cap or bonnet wire covered with silk, cotton, flaxen yarn or thread, manufactured abroad, twelve cents per pound.

Ninth. On round iron or brazier's rods of three sixteenths to eight sixteenths of an inch diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, and hoop iron, and on iron slit, rolled or hammered for band iron, scroll iron, or casement rods, three cents per pound; on iron spikes, four cents per pound; on iron nails, cut or wrought, five cents per pound; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per *thousand*, exceeding sixteen ounces to the thousand, five cents per pound; on square wire used for the manufacture of stretchers for umbrellas and cut in pieces not exceeding the length used therefor, twelve per centum ad valorem; on anvils and anchors, and all parts thereof, manufactured in whole or in part, two cents per pound; on iron cables or chains, or parts thereof, manufactured in whole or in part, three cents per pound, and no drawback shall be allowed on the exportation of iron cables or parts thereof; on mill cranks and mill irons of wrought iron, four cents per pound; on mill saws one dollar each; on blacksmith's hammers and sledges, two and a half cents per pound; on mus-

kets, one dollar and fifty cents per stand; on rifles, two dollars and fifty cents each; on all other fire arms, thirty per centum ad valorem.

Tenth. On axes, adzes, hatchets, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated, brass and polished steel saddlery, coach harness and furniture of all descriptions, steelyards and scalebeams, socket chisels, vices and screws of iron, called wood screws, thirty per centum ad valorem; on common tinned and japanned saddlery of all descriptions, [ten] per centum ad valorem: *Provided,* That said articles shall not be imported at a less rate of duty than would have been chargeable on the material constituting their chief value, if imported in an unmanufactnred state.

Eleventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.

Twelfth. On japanned wares of all kinds, on plated wares of all kinds, and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem; *Provided,* That all articles manufactured in whole of sheet, rod, hoop, bolt, or bar iron, or iron wire, or of which sheet, rod, hoop, bolt, or bar iron, or iron wire, shall constitute the greatest weight, and which are not otherwise specified, shall pay the same duty per pound that is charged by this act on sheet, rod, hoop, bolt, or bar iron, or on other wire, of the same number, respectively: *Provided, also,* That the said last mentioned rates shall not be less than said duty of twenty-five per centum ad valorem.

Thirteenth. That all scrap and old iron shall pay a duty of twelve dollars and fifty cents per ton; that nothing shall be deemed old iron that has not been in actual use, and only fit to be re-manufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly; all manufactures of iron partly finished, shall pay the same rates of duty as if entirely finished; all vessels of cast iron, and all castings of iron, with handles, rings, hoops, or other addition of wrought iron, shall pay the same rates of duty as if made entirely of cast iron.

Fourteenth. On unmanufactured hemp, forty dollars per ton; sail duck, fifteen per centum ad valorem, and on cotton bagging, three and a half cents a square yard, without regard to the weight or the width of the article. On felts or hat bodies made wholly, or in part, of wool, eighteen cents each.

Fifteenth. On all manufactures of silk, or of which silk shall be a component part, coming from beyond the Cape of Good Hope, ten per centum ad valorem, and on all other manufactures of silk, or of which silk is a component part, five per centum ad valorem, excepting sewing silk, which shall be forty per centum ad valorem.

Sixteenth. On brown sugar and syrup of sugar cane, in casks, two and a half cents per pound; and on white clayed sugar, three and one-third cents per pound.

Seventeenth. On salt, ten cents per fifty-six pounds.

Eighteenth. On old and scrap lead, two cents per pound.

Nineteenth. On teas of all kinds, imported from places this side the Cape of Good Hope, or in vessels other than those of the United States, ten cents per pound.

Twentieth. On slates of all kinds, twenty-five per centum ad valorem.

Twenty-first. On window glass not above eight by ten inches in size, three dollars per hundred square feet; not above ten by twelve inches, three dollars and fifty cents per hundred square feet; and if above ten by twelve inches, four dollars per hundred square feet: *Provided*, That all window glass imported in plates, uncut, shall be charged with the highest rates of duty hereby imposed. On all apothecaries' vials and bottles, exceeding the capacity of six and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents the gross; all perfumery and fancy vials and bottles, not exceeding the capacity of four ounces each, two dollars and twenty-five cents the gross; and those exceeding four ounces, and not exceeding sixteen ounces each, three dollars and twenty-five cents the gross; on all wares of cut glass not specified, three cents per pound, and thirty per centum ad valorem; on black glass bottles not exceeding one quart, two dollars per gross; on black glass bottles exceeding one quart, two dollars and fifty cents per gross; on demijohns, twenty-five cents each; and on all other articles of glass, not specified, two cents per pound, and twenty per centum; on paper hangings, forty per centum; on all Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass, and all flats, braids, or plaits for making hats or bonnets, thirty per centum; on the following articles twelve and a half per centum ad valorem, namely, whalebone, the product of foreign fishing, raw silk, and dressed furs; and on the following articles, twenty-five per centum ad valorem, namely, boards, planks, walking canes and sticks, frames or sticks for umbrellas and parasols, and all manufactures of wood not otherwise specified; copper vessels, and all manufactures of copper, not otherwise specified; all manufactures of hemp or flax, except yarn and cordage, tarred and untarred, ticklenburgs, osnaburgs, and burlaps, not otherwise specified; fans, artificial flowers, ornamented feathers, ornaments for head dresses, caps for women, and millinery of all kinds; comfits and sweetmeats of all kinds, preserved in sugar or brandy; umbrellas and parasols, of whatever materials made; parchment and vellum, wafers, and black lead pencils, and brushes of all kinds. And the following articles thirty per centum ad valorem, namely: cabinet wares, hats and caps, of fur, leather, or wool; leather; whips, bridles, saddles, and all manufactures of leather, not otherwise specified; carriages and parts of carriages, and blank books; on boots and bootees, one dollar and fifty cents per pair; shoes of leather; other shoes and slippers of prunella, stuff, or nankin: also, porcelain, china, stone and earthen ware; musical instruments; and manufactures of marble, shall pay the present rates of duties.

Twenty-second. On olive oil, in casks, twenty cents a gallon.

Twenty-third. On the wines of France, namely: red wines, in casks, six cents a gallon; white wines, in casks, ten cents a gallon; and French wines, of all sorts, in bottles, twenty-two cents a gallon, until the third day of March, eighteen hundred and thirty-four; and from and after that day, one-half of those rates respectively, and on all wines other than those of France, one-half of their present rates of duty, respectively, from and after the day last aforesaid. *Provided*, That no higher duty shall be charged under this act or any existing law, on the red wines of Austria, than are now, or may be by this act, levied upon the red wines of Spain, when the said wines are imported in casks.

Twenty-fourth. On the following articles an ad valorem duty of fifteen per centum, namely: barley, grass, or straw baskets, composition, wax or amber beads, and other beads not otherwise enumerated, lamp

black, indigo, bleached and unbleached linens, shell or paper boxes, hair bracelets, hair not made up for head dresses, bricks, paving tiles, brooms of hair or palm leaf, cashmere or Thibet, down of all kinds, feathers for beds.

Twenty-fifth. All articles not herein specified, either as free or as liable to a different duty, and which, by the existing laws, pay an ad valorem duty higher than fifteen per centum, to pay an ad valorem duty of fifteen per centum from and after the said third day of March, one thousand eight hundred and thirty-three.

Sect. 3. *And be it further enacted*, That, in addition to the articles exempted from duty by the existing laws, the following articles, imported from and after the third day of March, one thousand eight hundred and thirty-three, shall be exempted from duty; that is to say: teas of all kinds, imported from China or other places east of the Cape of Good Hope, and in vessels of the United States; coffee, cocoa, almonds, currants, prunes, figs, raisins in jars and boxes, all other raisins, black pepper, ginger, mace, nutmegs, cinnamon, cassia, cloves, pimento, camphor, crude saltpetre, flax unmanufactured, quick-silver, opium, quills unprepared, tin in plates and sheets, unmanufactured marble, argal, gum arabic, gum senegal, epaulettes of gold and silver, sac dye, madder, madder root, nuts and berries used in dying, sumac, saffron, turmeric, woad or pastel, aloes, ambergris, Burgundy pitch, bark Peruvian, cochineal, capers, camomile flowers, coriander seed, cantharides, castanas, catsup, chalk, coculus indicus, coral, dates, filberts, filtering stones, frankincense, grapes, gamboge, hemlock, henbane, horn plates for lanterns, ox-horns, other horns and tips, India rubber, ipecacuanha, ivory unmanufactured, juniper berries, musk, nuts of all kinds, olives, oil of juniper, paintings and drawings, rattans, reeds unmanufactured, rhubarb, rotten stone, tamarinds, tortoise shell, tin foil, shellac, sponges, sago, lemons, limes, pine apples, cocoa nuts and shells, iris or orris root, arrow root, bole ammoniac, colombo root, annotta, anise-seed, oil of anise-seed, oil of cloves, cummin seed, sarsaparilla, balsam tolu, assafœtida, ava root, alcornoque, canella alba, cascarilla, harlæm oil, hartshorn, manna, senna, tapioca, vanilla beans, oil of almonds, anux vomica, amber, platina, busts of marble, metal or plaster, casts of bronze or plaster, strings of musical instruments, flints, kelp, kermes, pins, needles, mother of pearl, hair unmanufactured, hair pencils, Brazil paste, tartar crude, vegetables, such as are used principally for dyeing and in composing dyes, weld, and all articles used principally for dyeing, coming under the duty of twelve and a half per centum, except bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aquafortis, and tartaric acids; all other dying drugs, and materials for composing dyes, all other medicinal drugs, and all articles not enumerated in this act nor the existing laws, and which are now liable to an ad valorem duty of fifteen per centum, except the tartar emetic and Rochelle salts, sulphate of quinine, calomel and corrosive sublimate, sulphate of magnesia, glauber salts, and chloride of lime: *Provided*, That nothing in this act contained shall be so construed as to reduce the duties upon alum, copperas, manganese, muriatic or sulphuric acids, refined saltpetre, blue vitrol, carbonate of soda, red lead, white lead or litharge, sugar of lead, or combs.

Sect. 4. *And be it further enacted*, That, from and after the third day of March, aforesaid, so much of any act of Congress as requires the addition of ten or twenty per centum to the cost or value of any goods,

wares, or merchandise, in estimating the duty thereon, or as imposes any duty on such addition, shall be repealed.

SECT. 5. *And be it further enacted*, That, from and after the third day of March, aforesaid, where the amount of duty on merchandise, except wool, manufactures of wool, or of which wool is a component part, imported into the United States, in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed two hundred dollars, the same shall be paid in cash, without discount; and if it shall exceed that sum, shall, at the option of the importer or importers, be paid or secured to be paid, in the manner now required by law, one-half in three, and one-half in six calendar months; and that, from and after the said third day of March, so much of the sixty-second section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved the second day of March, one thousand seven hundred and ninety-nine, as authorises the deposites of teas under the bond of the importer or importers, shall be repealed; and that so much of any existing law as requires teas, when imported in vessels of the United States from places beyond the Cape of Good Hope, to be weighed, marked, and certified, shall be, and the same is hereby repealed.

SECT. 6. *And be it further enacted*, That, from and after the third day of March, aforesaid, the duties on all wool, manufactures of wool, or of which wool is a component part, shall be paid in cash, without discount, or, at the option of the importer be placed in the public stores, under bond, at his risk, subject to the payment of the customary storage and charges, and to the payment of interest at the rate of six per centum per annum while so stored: *Provided*, That the duty on the articles so stored shall be paid one-half in three, and one-half in six months from the date of importation: *Provided, also*, That if any instalment of duties be not paid when the same shall have become due, so much of the said merchandise as may be necessary to discharge such instalment shall be sold at public auction, and retaining the sum necessary for the payment of such instalment of the duties, together with the expenses of safe keeping and sale of such goods, the overplus, if any, shall be returned by the collector to the importer or owner, or to his agent or lawful representative: *And provided, also*, That the importer, owner, or consignee of such goods, may, at any time after the deposite shall have been made, withdraw the whole or any part thereof, on paying the duties on what may be withdrawn, and the customary storage and charges, and of interest.

SECT. 7. *And be it further enacted*, That, in all cases where the duty which now is, or hereafter may be imposed on any goods, wares, or merchandise imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon, the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is, or shall be imposed, any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and of

every other person who shall act as such appraiser, by all the reasonable ways or means in his or their power to ascertain, estimate and appraise the true and actual value, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and every of them as the case may require; and all such goods, wares, and merchandise, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished: *Provided*, That, in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon, the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof at the time of purchase, before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Sect. 8. *And be it further enacted*, That it shall be lawful for the appraisers to call before them, and examine upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true value of any merchandise imported, and to require the production, on oath, to the collector, or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same; for which purpose, they are hereby authorised to administer oaths. And if any person so called shall fail to attend, or shall decline to answer, or to produce such papers when so required, he shall forfeit and pay to the United States fifty dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraiser may make of the goods, wares, or merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding. And any person who shall swear falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited.

Sect. 9. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities thereof, as the case may require, and of such actual value of every of them, and it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the next session of Congress.

Sect. 10. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares and merchandise, on the importation of

which, in American or foreign vessels, a specific discrimination has not already been made, which, from and after the third day of March, aforesaid, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise which shall be imported after said day in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States on the payment of the same duties as shall then be paid on goods, wares, and merchandise, imported in ships or vessels of United States.

Sect. 11. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed, on goods, wares, and merchandise, which shall be imported from and after the said third day of March, upon the exportation thereof, within the time and in the manner prescribed in the existing laws at the time: *Provided*, No drawback shall be allowed on a less quantity of cordage than five tons.

Sect. 12. *And be it further enacted*, That the existing laws at the time shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise, which shall be imported into the United States from and after the said third day of March; and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, and for the allowance of drawbacks by this act authorised, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing in the then existing laws contained, had been inserted in, and re-enacted by this act; and that so much of any act which is contrary to this act, shall be, and the same is, hereby repealed.

Sect. 13. *And be it further enacted*, That whenever goods composed wholly or in part, of wool or cotton, of similar kind, but different quality, are found in the same packages charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged as the average value of the whole; and that so much of the act entitled "An act for the more effectual collection of the impost duties," approved the twenty-eighth May, one thousand eight hundred and thirty, as requires the appraisers to adopt the value of the best articles contained in a package as the average value of the whole, be and the same is, hereby repealed.

Sect. 14. *And be it further enacted*, That whenever, upon the opening and examination of any package or packages of imported goods; composed wholly, or in part, of wool or cotton, in the manner provided by the fourth section of the act for the more effectual collection of the impost duties, approved on the twenty-eighth day of May, one thousand eight hundred and thirty, the said goods shall be found not to correspond with the entry thereof at the custom house; and if any package shall be found to contain any article not entered, such article shall be forfeited; or, if the package be made up with intent to evade or defraud the revenue, the package shall be forfeited; and so much of the said section as prescribes a forfeiture of goods found not to correspond with the invoice thereof, be, and the same is, hereby repealed.

Sect. 15. *And be it further enacted*, That from and after the said third day of March, one thousand eight hundred and thirty-three, the ad valorem rates of duty on goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place when

and where purchased, or otherwise procured, or to the appraised value, if appraised, shall be added all charges, except insurance.

SECT. 16. *And be it further enacted*, That from and after the said third day of March, one thousand eight hundred and thirty-three, in calculating the rates of duties, the pound sterling shall be considered and taken as of the value of four dollars and eighty cents.

SECT. 17. *And be it further enacted*, That syrup imported in casks, and all syrup for making sugar, shall be rated by weight, and pay the same duty as the sugar of which it is composed would pay in its natural state, and that loaf or lump sugar, when imported in a pulverised, liquid, or other form, shall pay the same duty as is imposed by law on loaf or lump sugar; and all fossil and crude mineral salt shall pay fifteen per centum ad valorem.

SECT. 18. *And be it further enacted*, That the several articles enumerated in this bill, whether imported before or after the passage thereof, may be put in the custom-house stores, under the bond of the importer or owner, and such of said articles as shall remain under the control of the proper officer of the customs on the third day of March, eighteen hundred and thirty-three, shall be subject to no other duty, than if the same were imported respectively after that day. And if the duties or any part thereof, on the articles deposited as aforesaid, shall have been paid previous to the said third day of March, the amount so paid shall be refunded to the person importing and depositing the said articles: *Provided*, That this section shall apply to merchandise in original packages which may be entered, and taken into the possession of the importer or owner, upon condition that the said merchandise be placed under the custody of the proper officers of the customs, and that the same shall remain under his control, on the third day of March next: *And provided, further*, That the Secretary of the Treasury be authorised to prescribe such rules and regulations as may be necessary to carry this section into effect.

[*Approved, July* 14, 1832.]

TARIFF LAW OF 1833.

GENERALLY KNOWN AS MR. CLAY'S COMPROMISE ACT.

AN ACT,

TO MODIFY THE ACT OF FOURTEENTH OF JULY, ONE THOUSAND EIGHT HUNDRED AND THIRTY-TWO, AND ALL OTHER ACTS IMPOSING DUTIES ON IMPORTS.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, from and after the thirty-first day of December, one thousand eight hundred and thirty-three, in all cases where duties are imposed on foreign imports by the act of the fourteenth day of July, one thousand eight hundred and thirty-two, entitled "An act to alter and amend the several acts imposing duties on imports," or by any other act, shall exceed twenty per centum on the value thereof, one tenth part of such excess shall be deducted; from and

after the thirty-first day of December, one thousand eight hundred and thirty-five, another tenth part thereof shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-seven another tenth part shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-nine, another tenth part shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and forty-one, one half of the residue of such excess shall be deducted; and from and after the thirtieth day of June, one thousand eight hundred and forty-two, the other half thereof shall be deducted.

Sect. 2. *And be it further enacted*, That so much of the second section of the act of the fourteenth of July, aforesaid, as fixes the rate of duty on all milled and fulled cloth, known by the name of plains, kerseys, or kendal cottons, of which wool is the only material, the value whereof does not exceed thirty-five cents a square yard, at five per centum ad valorem, shall be and the same is, hereby repealed. And the said articles shall be subject to the same duty of fifty per centum, as is provided by the said second section for other manufactures of wool; which duty shall be liable to the same deductions as are prescribed by the first section of this act.

Sect. 3. *And be it further enacted*, That, until the thirtieth day of June, one thousand eight hundred and forty-two, the duties imposed by existing laws, as modified by this act, shall remain and continue to be collected. And from and after the day last aforesaid, all duties upon imports shall be collected in ready money; and all credits now allowed by law, in the payment of duties shall be, and hereby are, abolished; and such duties shall be laid for the purpose of raising such revenue as may be necessary to an economical administration of the government; and from and after the day last aforesaid, the duties required to be paid by law on goods, wares and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.

Sect. 4. *And be it further enacted*, That, in addition to the articles now exempt by the act of the fourteenth of July, one thousand eight hundred and thirty-two, and the existing laws, from the payment of duties, the following articles imported from and after the thirty-first day of December, one thousand eight hundred and thirty-three, and until the thirtieth day of June, one thousand eight hundred and forty-two, shall also (be) admitted to entry, free from duty, to wit: bleached and unbleached linens, table linen, linen napkins, and *linen cambrics*, and worsted stuff goods, shawls, and other manufactures of silk and worsted, manufactures of silk, or of which silk shall be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing silk.

Sect. 5. *And be it further enacted*, That, from and after the said thirtieth day of June, one thousand eight hundred and forty-two, the following articles shall be admitted to entry free from duty, to wit: indigo, quicksilver, sulphur, crude saltpetre, grindstones, refined borax, emery, opium, tin in plates and sheets, gum arabic, gum senegal, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, woad or pastel, aloes, ambergris, burgundy pitch, cochineal, camomile flowers, coriander seed, catsup, chalk, cocculus indicus, horn plates for lanterns, ox horns, other horns and tips, India rubber, manufactured ivory, juniper berries, musk, nuts of all kinds, oil of juniper, unmanufactured

rattans and reeds, tortoise shell, tin foil, shellac, vegetables used principally in dyeing and composing dyes, weld, and all articles employed chiefly for dyeing, except alum, copperas, bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aqua fortis, and tartaric acids. And all imports on which the first section of this act may operate, and all articles now admitted to entry free from duty, and paying less rate of duty than twenty per centum ad valorem, before the said thirtieth day of June, one thousand eight hundred and forty-two, from and after that day may be admitted to entry subject to such duty not exceeding twenty per centum ad valorem, as shall be provided for by law.

SECT. 6. *And be it further enacted*, That so much of the act of the fourteenth day of July, one thousand eight hundred and thirty-two, or of any other act as is inconsistent with this act, shall be, and the same is, hereby repealed: *Provided*, That nothing herein contained shall be so construed as to prevent the passage prior or subsequent to the said thirtieth day of June, one thousand eight hundred and forty-two, of any act or acts, from time to time, that may be necessary to detect, prevent, or punish evasions of the duties on imports imposed by law, nor to prevent the passage of any act, prior to the thirtieth day of June, one thousand eight hundred and forty-two, in the contingency either of excess or deficiency of revenue, altering the rates of duties on articles which, by the aforesaid act of fourteenth day of July, one thousand eight hundred and thirty-two, are subject to a less rate of duty than twenty per centum ad valorem, in such manner as not to exceed that rate, and so as to adjust the revenue to either of the said contingencies.

[*Approved, March* 2, 1833.]

ATTORNEY GENERAL'S OFFICE,
APRIL 22, 1839.

SIR: I have the honor to acknowledge the receipt of your communication of the 12th inst. relative "to the bearing of the decision of the Supreme Court of the United States in the case of Elliot vs. Swartwout, on manufactures of worsted or combed wool," and now proceed to give such an answer as the case seems to demand.

I regret that Congress, whose attention was called to this subject by you at the last session, omitted to pass an act declaring plainly and distinctly the law upon this subject.

In the present state of things I can only say, that the act of Congress upon the subject referred to has been interpreted by the Supreme Court of the United States, in the case of Elliot vs. Swartwout, (reported in 10th Peter's U. S. Reports,) and the construction placed on the act of the 14th of July, 1832, by that tribunal must be regarded and conformed to, until Congress shall pass some additional act to change or explain the same.

The next enquiry therefore is, what does that decision establish? It establishes, that the following expressions contained in the second clause of the section of the act of July 14, 1832—viz: worsted stuff goods, shawls and other manufactures of silk and worsted, should be construed precisely as if the word worsted were inserted in the expression before the word shawls, in which case, the expression would read thus—worsted stuff goods—worsted shawls and other manufactures of silk and worsted,

and as this same expression contained in the act of 1832, is inserted in the act of 1833, the same interpretation must be placed on it there.

My opinion is, therefore, that the decision of the Supreme Court referred to, establishes:

1st. That all articles of manufacture, which shall be proved at the trial of any suit for duties, to be worsted stuff goods, are free of duty under the act of March 2d, 1833.

2d. That all articles of manufacture, which shall, in like manner be proved to be worsted shawls, are in like manner free of duty.

3d. That all articles of manufacture, which shall be in like manner proved to be manufactures of silk and worsted, are also exempt from duty under the same act.

This, in my opinion, is the bearing, that the decision of the Supreme Court in the case referred to, has upon the subject of manufactures of worsted or combed wool.

I have the honor to be,
Very respectfully,
Your humble serv'nt,
(Signed) FELIX GRUNDY.

To the Hon. Secretary of the Treasury.

CIRCULARS

TO COLLECTORS, NAVAL OFFICERS AND SURVEYORS.

TREASURY DEPARTMENT,
First Comptroller's Office, March 4th, 1839.

SIR: The recent session of Congress having terminated without the passage of an act as proposed by this Department, explanatory of various conflicting provisions of existing laws in regard to the classification of several descriptions of merchandise imported into the United States; and the Supreme Court of the United States having lately pronounced an opinion in respect to one of the principal species of goods, heretofore the subject of great diversity of opinion, it has been deemed expedient and proper by this office to avail itself of the occasion, so far to modify existing instructions, as to make them conform to the judicial decision, in reference not only to the article of merchandise specially the subject of the recent suit, but to all those articles also which clearly come within the spirit of the law as expounded by the court.

The Supreme Court has declared that *silk* hosiery is free from duty, under the act of 2d March, 1833.

By the application of the principle established by the court, it follows as a necessary consequence that *mits, gloves, binding, millinery, ready made clothing*, and all other manufactures of silk, or of which silk is the component material of chief value, coming from this side of the Cape of Good Hope, except *sewing silk*, are also exempt from duty.

The opinion of the court being maintained in part upon the position that the second clause of the second section of the duty act of 1832, except only as it respects ready made clothing, has exclusive reference to

articles of wool, or of which wool is a component part, it follows, in accordance with this opinion, that mits, gloves and bindings when composed wholly, or in part of wool, are chargeable with the duty of twenty-five per centum as specified in that section, when of other material (except silks) according to the material of which they are composed, as leather thirty per centum, cotton twenty-five per centum, ready made clothing, being separated from the general operation of the principle here applied, stands as an independent specification, subject to a duty of fifty per centum whatever may be the fabric, and exempted from duty only when of silks, by the operation of the act of March, 1833.

Your practice in future will be regulated by those opinions, all instructions from this Department not consistent therewith being necessarily superseded, and in cases in which you have received duties, paid under protest, on any of the articles now declared exempt from the payment of duty, you will refund the said duties to the owners of the goods.

Very respectfully,
Your obedient servant,
J. N. BARKER, *Comptroller.*

TREASURY DEPARTMENT,
First Comptroller's Office, July 1*st*, 1839.

SIR: It has been decided by this Office that *twist*, an article contra distinguished from *sewing silk*, by being composed partly of silk and partly of mohair or worsted, is exempt from the payment of duty, but it is deemed proper to direct a careful examination in all cases of the article denominated "Twist" in the invoices, as that appellation may be given to an article composed wholly of silk, which would necessarily be chargeable with duty as sewing silk.

I am, very respectfully,
Your obedient serv't,
J. N. BARKER, *Comptroller.*

Collector of the Customs, New York.

TREASURY DEPARTMENT,
First Comptroller's Office, March 26, 1838.

SIR: It is proper that you should be informed that the operation of the proviso in the act to provide for certain harbors, &c., subjoined to the Circular from this office of the 28th of last March, according to which all laws enacted whereby seamen have been required to pay twenty cents a month, or their employers have been required to retain that sum out of their wages, to create a fund for the relief of sick and disabled seaman, were suspended for one year, during which period no such exaction was to be made, will cease on the first of April next, (1838,) and that from and after that day, those laws being revived and in full force, you will be expected to continue to exact the aforesaid sum of twenty cents a month, in the manner and under the regulations heretofore prescribed, until otherwise directed.

I am, very respectfully,
Your obedient servant,
J. N. BARKER, *Comptroller.*

CUSTOM HOUSE,
Collector's Office, New York, July 2, 1838.

The undersigned received this day the following partial circular, with directions that it be published for the information of all concerned.

J. HOYT, *Collector.*

—

PARTIAL CIRCULAR.

TREASURY DEPARTMENT,
First Comptroller's Office, June 30th, 1838.

SIR: It having been found that a uniform and satisfactory discrimination between *Books* liable to duty and Books of *Engravings,* exempt by law, was scarcely attainable under the regulations heretofore existing, the whole subject has been carefully examined with the view of establishing some principle which might be applied with certainty and uniformity in all cases.

Engravings or *Prints* not being enumerated in any preceding law, were, by the Act of the 27th April, 1816, (Sect. 1, clause 2,) comprehended in the classification of articles charged with a duty of 15 per centum ad valorem.

By the Act of 14th July, 1832, (3d section,) the same articles, not being enumerated in that act, nor any of the existing laws, and being consequently liable to the ad valorem duty of 15 per cent. were declared exempted from duty.

The term, "*Book of Engravings or Prints,*" used in some of the Alphabetical Tariffs, is one of mere arbitrary, or accidental origin, not appearing in any act of Congress; and Engravings or Prints, whether in loose sheets or bound together, are equally exempted from the payment of duty.

But it does not follow that this exemption can be applied to books of a *mixed* character, composed of engravings or prints, and letter press, and it is considered by this Department, that when any portion of letter-press, or type-work, is bound up with engravings or prints, the volume becomes necessarily *a book,* as specified in the law, and is subject to the appropriate rate of duty, according to the *language* of the printed text, and other attendant circumstances.

In order, however, that a reasonable time may be afforded to importers to accommodate their supplies to this view of the law, and as some of them may have orders in transit, predicated on regulations heretofore existing, it is deemed proper to add that this instruction will not be considered in force until the 15th of September next.

I am, very respectfully,
Your obedient serv't,
(Signed) J. N. BARKER,
Comptroller.

JESSE HOYT, Esq. *Collector, New York.*

TREASURY DEPARTMENT,
Comptroller's Office, Nov. 23d, 1838.

SIR: This office from representations made to it, has been led to believe that a diversity of practice obtains in the computation for revenue purposes of the quantity of porter by the gallon when imported in bottles.

On reflection, it is considered that although it is usually imported in what are designated as *quart* bottles, yet they do not contain by a fraction as much.

It is, therefore, the opinion of this office that *twelve* of this description of porter bottles should be estimated as containing two and one quarter gallons of porter.

I invite your ready co-operation to make the practice uniform.

I am, very respectfully,
Your obedient serv't,
J. N. BARKER, *Comptroller.*

Collector of Customs, New York.

AN ACT,

TO RELEASE FROM DUTY, IRON PREPARED FOR, AND ACTUALLY LAID ON, RAILWAYS OR INCLINED PLANES.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any rail iron imported for the purpose of being applied in the construction of any rail-road or inclined plane, by any State or Incorporated Company, has been actually and permanently laid on any such rail-road or inclined plane, that then, and in that case, he may allow a drawback of the duty on such rail iron, so laid, or, if the duty shall have been actually paid, he may refund the same; any thing in any act to the contrary notwithstanding: *Provided,* That no iron shall be considered as rail-road iron but such as is prepared to be laid upon rail-roads or inclined planes, without further manufacture.

SECT. 2. *And be it further enacted,* That whenever any rail-road iron, may have been, or shall hereafter be, imported by any State or Incorporated Company for the purpose of being laid down on any rail-road, and the bonds given for duties on the same, shall become due before the said iron can be so laid down, the Secretary of the Treasury be, and he is hereby authorised to extend the time for the payment of so much of said bonds, as shall be equal to the amount of the drawbacks to which said State or Company may be entitled: *Provided,* The same shall not be extended beyond three years from the date of the importation: and where any such State or Company may have already paid the whole amount of any such bond, the Secretary of the Treasury be authorised to cause the amount of the drawback on the same to be refunded on taking bond with sufficient sureties that the same shall be repaid, should the iron for which said bond may be given, not be actually laid down within three years from the time of importation.

[*Approved, July* 14, 1832.]

AN ACT,

EXPLANATORY TO AN ACT, ENTITLED "AN ACT TO RELEASE FROM DUTY IRON PREPARED FOR, AND ACTUALLY LAID ON RAILWAYS AND INCLINED PLANES."

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the Act of the fourteenth of July, eighteen hundred and thirty-two, entitled "An Act to release from duty, iron prepared for, and actually laid on, railways and inclined planes," shall not be so construed as to include spikes, pins, or chains, as rail-road iron.

[*Approved, July* 1, 1836.]

AN ACT,

TO EXPLAIN AND AMEND THE ACT TO ALTER AND AMEND THE SEVERAL ACTS IMPOSING DUTIES ON IMPORTS, PASSED JULY THE FOURTEENTH, ONE THOUSAND EIGHT HUNDRED AND THIRTY-TWO, SO FAR AS IT RELATES TO HARDWARE, AND CERTAIN MANUFACTURES OF COPPER AND BRASS, AND OTHER ARTICLES.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That the provisos of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July fourteenth, eighteen hundred and thirty-two, be, and the same are hereby, suspended until the first day of June, eighteen hundred and thirty-four.

SECT. 2. *And be it further enacted,* That so much of the act to alter and amend the several acts imposing duties on imports, passed July the fourteenth, eighteen hundred and thirty-two, as repeals the duties heretofore levied on copper bottoms cut round, and copper bottoms raised to the edge, and still bottoms cut round and turned upon the edge, and parts thereof, and on copper plates or sheets, weighing more than thirty-four ounces per square foot, commonly called brazier's copper, and on tobacco leaves, or unmanufactured, be, and the same is hereby, repealed.

SECT. 3. *And be it further enacted,* That nothing contained in the act of the fourteenth of July, eighteen hundred and thirty-two, to alter and amend the several acts imposing duties on imports, shall be so construed as to authorize the exemption, from the payment of duty on sheet and rolled brass, but the same shall be charged with the payment of a duty of twenty-five per centum ad valorem.

[*Approved, March* 2, 1833.]

AN ACT,

TO SUSPEND THE DISCRIMINATING DUTIES UPON GOODS IMPORTED IN VESSELS OF PORTUGAL, AND TO REDUCE THE DUTIES ON WINES.

SECT. 2. *And be it further enacted,* That from and after the thirtieth day of July, eighteen hundred and thirty-six, the duty on all kinds of wines imported into the United States, shall be reduced one-half, so that no more than one-half the amount now assessed, shall be thereafter assessed.

SECT. 3. *And be it further enacted,* That all kinds of wine, whether imported before or after the passage of this act, may be put into the Custom House stores, under the bond of the importer or owner; and such of the said wines as shall remain under the control of the proper officer of the Customs on the thirtieth day of July, one thousand eight hundred and thirty-six, shall be subject to no other duty than if the same were imported after that day; and if the duties, or part thereof, on the wines deposited, as aforesaid, shall have been paid previous to the said thirtieth day of July, one thousand eight hundred and thirty-six, the amount of excess of duty shall be refunded to the person importing and depositing the same: *Provided,* That no wines shall be so deposited, unless in the casks or bottles as imported: *And provided, further,* That the benefit of this act shall not be extended to any wines not entitled to debenture.

[*Approved, July* 4, 1836.]

TREASURY DEPARTMENT,
First Comptroller's Office, September 13, 1836.

SIR: In order to establish uniformity in carrying into effect that part of the act of fourth July last, which relates to the reduction of duties on wines, it is deemed proper to communicate the following instructions:

The 3d section directs, that "the duty on all kinds of wine imported into the United States, shall be reduced one-half, so that no more than *one-half the amount now assessed* shall thereafter be assessed."

It is, therefore, not one-half of the specific rates of duty on the wines, respectively, which is to govern in such cases; but one-half the *amount of the duty payable,* according to the pre-existing laws.

You are, then, to ascertain the amount of duty formerly payable, one-half of which will be the duty demandable under the act of July last. To exemplify a case, the following rule is stated:

Suppose the dutiable value of 980 gallons of Sherry wine to be $1,000; the specific duty of 25 cents per gallon thereon, would be	$245 00
The ad valorem duty of 20 per cent. on $1000, is	200 00
Excess of the specific over the ad valorem duty, ...	$45 00

One-fifth of this excess is $9,00, which being deducted from $245, leaves the sum of $236 as the amount of duty, which would have been payable under the former laws, one-half of which is the amount of the reduction in the case. This reduction, it will be perceived, amounts to	$118 00
Whereas, by exacting 12½ cents per gallon, the one-half of the *old rate*, the duty would amount to	122 50
Difference against the importer, ...	$4 50

It has been decided that, according to the expression in the third section, "that all kinds of wine, whether imported *before or after the passage of this act*, may be put in the Custom House stores," &c.

All wines which were not deposited in those stores at the time of importation, and thereby lost the right of drawback, might, nevertheless, be so deposited on certain conditions, for the benefit of the act.

Between this part of the act and the proviso, "that the benefit of this act shall not be extended to any wine not entitled to debenture," there seems to be a discrepancy, to reconcile which, the proviso has been considered as being applicable only in cases in which more than three years had elapsed from the dates of importation respectively, or where the duties did not amount to fifty dollars at least, or the right of drawback had been lost in cases of transportation coastwise, without the observance of the forms and regulations prescribed by law to retain that privilege.

A question has been made, whether, in case the reduced duties on wines imported since the thirtieth July last, or which may hereafter be imported, should not amount to fifty dollars at least, the old rates of duty should be exacted thereon.

This question has been answered in the negative. The exaction of a higher rate of duty on some importations than on others, being inconsistent with the clause of the Constitution of the United States, which declares, "that all duties, imposts, and excises, shall be uniform throughout the United States."

But to entitle such importations to drawback on exportation, the *reduced* duties must amount to fifty dollars at least; these being the duties *paid*, or *secured to be paid*, within the meaning of the 75th section of the Collection Law of the 2d March, 1799. This decision, however, is not to be considered as extending to importations of wines prior to the 30th July last, the reduction of duties on which may leave a less amount than fifty dollars. Such importations, if otherwise entitled, may be exported with the benefit of drawback, although the balance of duties remaining may be less than fifty dollars.

The abstract you are to render of the duties which may be refunded by you, may be stated in a similar form with that subjoined to the circular of the 18th February, 1834, with the following alterations: Instead of "*amount to be refunded*," say, "amount refunded," and then add a column, headed "*to whom refunded*."

I avail myself of this occasion to state that the last suspension of the operation of the provisos in the 10th and 12th clauses of the 2d section of the act of the 14th July, 1832, having expired by its own limitation, said provisos are again in force.

In carrying them into effect, however, you are requested to afford every legal indulgence, and I would add, such facilities as a sense of

public duty may seem, under the peculiar circumstances of the case, to warrant.

Very respectfully,
Your obedient servant,
GEO. WOLF, *Comptroller.*

MODE OF CALCULATING DUTIES ON WINES.

By the Act of the 30th July, 1836, the duties on Wines being reduced so as to pay one-half *the then present amount of duties assessed,* in order to bring wines under the operation of the "Compromise Act," passed March 2d, 1833, it is found necessary to calculate the duties at the former *rates of duty,* and then take one-half the amount after the reduction, if any, which will be the true duty.

When wines are imported in bottles, a seperate calculation is required. The duties upon the bottles not being subject to the reduction of one-half by the Act of the 30th July, 1836.

The following statements show the manner in which the duties are calculated.

WHEN IMPORTED IN CASKS.

The duty upon one thousand gallons Madeira Wine, costing $800, is (for 1840—41,) shown as follows :—

Cost, $800—1000 gallons Wine *a* 25 c. is	$250 00
Deduct 40 per cent.	100 00
	$150 00
Add 8 per cent. on cost, ...	64 00
Amount old duty, ...	½)214 00
True duty, ...	$107 00

WHEN IMPORTED IN BOTTLES.

The duty on one hundred cases Champagne Wine, costing 2000 francs, is (for 1840—41,) shown as follows :—

Cost, $309—225 gallons Wine *a* 11 c. is		½)24 75
Amount duty on Wine, ...		$12 38
Cost, $65—8 4/12 gross bottles *a* $2, is . . .	$16 67	
Deduct 40 per cent.	6 60	
	$10 07	
Add 8 per cent. on cost, ...	5 20	
Amount duty on bottles, ...	$15 27	15 27
Total amount duty, ...		$27 65

The duty on one hundred cases Claret Wine, costing 500 francs, is (for 1840—41,) shown as follows:—

Cost, $55—225 gallons Wine *a* 11 c. is		$24 75
Deduct 40 per cent.		9 90
		$14 85
Add 8 per cent. on cost, ...		4 40
		$\frac{1}{2}$)19 25
Amount duty on Wine, ...		$9 62
Cost, $39—8$\frac{4}{12}$ gross bottles *a* $2, is	$16 67	
Deduct 40 per cent.	6 66	
	$10 01	
Add per 8 cent. on cost, ...	3 12	
Amount duty on bottles, ...	$13 13	13 13
Total amount duty, ...		$22 75

The cost of wine and bottles not being shown seperately in an invoice, (of wines and bottles,) it is necessary, on account of the reduction of duty by the "Compromise Act," on articles paying a specific rate of duty, being affected by the cost, that the cost of the bottles shall be estimated.

The following table shows the appraised cost of bottles containing wine, as established and taken at the Custom House:

Champagne	bottles,	Quarts	per gross,	42	francs.
"	"	Pints,	"	56	"
Claret	"	Quarts,	"	25	"
"	"	Pints,	"	33$\frac{1}{3}$	"
Other	"	Quarts,	"	36	"
"	"	Pints,	"	48	"

AN ACT

CONCERNING THE NAVIGATION OF THE UNITED STATES.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, after the thirtieth day of September next, no goods, wares, or merchandise, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise, can only be, or most usually are, first shipped for transportation: *Provided, nevertheless,* That this regulation shall not extend to the vessels of any foreign nation which has not adopted, and which shall not adopt, a similar regulation.

SECT. 2. *And be it further enacted*, That all goods, wares, or merchandise, imported into the United States contrary to the true intent and meaning of this act, and the ship or vessel wherein the same shall be imported together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship or or vessel, and cargo, shall be liable to be seized, prosecuted and condemned, in like manner and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission, of forfeitures to the United States by the several revenue laws.

SECT. 3. *And be it further enacted*, That, after the thirtieth day of September next, the bounties and allowances now granted by law to the owners of boats or vessels engaged in the fisheries, shall be paid only on boats or vessels, the officers and at least three-fourths of the crews of which shall be proved, to the satisfaction of the Collector of the district where such boat or vessel shall belong, to be citizens of the United States, or persons not the subjects of any foreign prince or state.

SECT. 4. *And be it further enacted*, That no goods, wares, or merchandise, shall be imported, under penalty of forfeiture thereof, from one port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power; but this clause shall not be construed to prohibit the sailing of any foreign vessel from one to another port of the United States, provided no goods, wares, or merchandise, other than those imported in such vessel, from some foreign port, and which shall not have been unladen, shall be carried from one port or place to another in the United States.

SECT. 5. *And be it further enacted*, That after the thirtieth day of September next, there shall be paid a duty of fifty cents per ton, upon every ship or vessel of the United States which shall be entered in a district in one state from a district in another state, except it be an adjoining state on the sea coast, or on a navigable river or lake, and except also it be a coasting vessel going from Long Island, in the state of New York, to the state of Rhode Island, or from the state of Rhode Island to the said Long Island, having on board goods, wares, and merchandise, taken in one state to be delivered in another state: *Provided*, That it shall not be paid on any ship or vessel having a license to trade between the different districts of the United States, or to carry on the bank or whale fisheries, more than once a year: *And provided, also*, That if the owner of any such vessel, or his agent, shall prove, to the satisfaction of the Collector, that three-fourths at least of the crew thereof are American citizens, or persons not the subjects of any foreign prince or state, the duty to be paid in such case shall be only at the rate of six cents per ton; but nothing in this section shall be construed to repeal or affect any exemption from tonnage duty given by the eighth section of the act, entitled "An act to provide for the establishment of certain districts, and therein to amend an act, entitled 'An act to regulate the collection of duties on imports and tonnage,' and for other purposes."

SECT. 6. *And be it further enacted*, That after the thirtieth day of September next, there shall be paid upon every ship or vessel of the United States which shall be entered in the United States from any foreign port or place, unless the officers, and at least two-thirds of the crew thereof, shall be proved citizens of the United States, or persons not the subjects of any foreign prince or state, to the satisfaction of the Collector, fifty cents per ton: *And provided, also*, That this section shall not extend

to ships or vessels of the United States which are now on foreign voyages, or which may depart from the United States prior to the first day of May next, until after their return to some port of the United States.

SECT. 7. *And be it further enacted,* That the several bounties and remissions, or abatements of duty, allowed by this act, in the case of vessels having a certain proportion of seamen who are American citizens, or persons not the subjects of any foreign power, shall be allowed only in the case of vessels having such proportion of American seamen during their whole voyage, unless in case of sickness, death, or desertion, or where the whole or part of the crew shall have been taken prisoners in the voyage.

[*Approved, March* 1, 1817.]

AN ACT,

SUPPLEMENTARY TO THE "ACT CONCERNING CONSULS AND VICE CONSULS," AND FOR THE FURTHER PROTECTION OF AMERICAN SEAMEN.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress Assembled,* That before a clearance be granted to any vessel bound on a foreign voyage, the master thereof shall deliver to the Collector of the Customs a list, containing the names, places of birth, and residence, and a description of the persons who compose his ship's company, to which list the oath or affimation of the captain shall be annexed, that the said list contains the names of his crew, together with the places of their birth and residence, as far as he can ascertain them, and the said Collector shall deliver him a certified copy thereof, for which the Collector shall be entitled to receive the sum of twenty-five cents; and the said master shall, moreover, enter into bond with sufficient security, in the sum of four hundred dollars, that he shall exhibit the aforesaid certified copy of the list to the first boarding officer, at the first port in the United States at which he shall arrive, on his return thereto, and then and there also produce the persons named therein, to the said boarding officer, whose duty it shall be to examine the men with such list, and to report the same to the Collector; and it shall be the duty of the Collector at the said port of arrival, (where the same is different from the port from which the vessel originally sailed,) to transmit a copy of the list so reported to him, to the Collector of the port from which said vessel originally sailed: *Provided,* That the said bond shall not be forfeited on account of the said master not producing to the first boarding officer, as aforesaid, any of the persons contained in the said list, who may be discharged in a foreign country, with the consent of the consul, vice consul, commercial agent, or vice commercial agent, there residing, signified in writing, under his hand and official seal, to be produced to the Collector, with the other persons composing the crew, as aforesaid; nor on account of any such person dying or absconding, or being forcibly impressed into other service, of which satisfactory proof shall be then also exhibited to the Collector.

SECT. 2. *And be it further enacted,* That it shall be the duty of every master or commander of a ship or vessel, belonging to citizens of the United States, who shall sail from any port of the United States, after the first day of May next, on his arrival at a foreign port, to deposit his

register, sea letter, and Mediterranean passport, with the consul, vice consul, commercial agent, or vice commercial agent, (if any there be at such port;) that in case of a refusal or neglect of the said master or commander to deposit the said papers as aforesaid, he shall forfeit and pay five hundred dollars, to be recovered by the said consul, vice consul, commercial agent, or vice commercial agent, in his own name, for the benefit of the United States, in any court of competent jurisdiction; and it shall be the duty of such consul, vice consul, commercial agent, or vice commercial agent, on such master or commander producing to him a clearance from the proper officer of the port where his ship or vessel may be, to deliver to the said master or commander all of his said papers: *Provided*, Such master or commander shall have complied with the provisions contained in this act, and those of the act to which this is a supplement.

Sect. 3. *And be it further enacted*, That whenever a ship or vessel, belonging to a citizen of the United States, shall be sold in a foreign country, and her company discharged, or when a seaman or mariner, a citizen of the United States, shall, with his own consent, be discharged in a foreign country, it shall be the duty of the master or commander to produce to the consul, vice consul, commercial agent, or vice commercial agent, the list of his ship's company, certified as aforesaid, and to pay to such consul, vice consul, commercial agent, or vice commercial agent, for every seaman or mariner so discharged, being designated on such list as a citizen of the United States, three month's pay, over and above the wages which may then be due to such mariner or seaman, two-thirds thereof to be paid by such consul or commercial agent, to each seaman or mariner so discharged, upon his engagement on board of any vessel to return to the United States, and the other remaining third to be retained for the purpose of creating a fund for the payment of the passages of seamen or mariners, citizens of the United States, who may be desirous of returning to the United States, and for the maintenance of American seamen who may be destitute, and may be in such foreign port; and the several sums retained for such fund shall be accounted for with the treasury every six months, by the persons receiving the same.

Sect. 4. *And be it further enacted*, That it shall be the duty of the consuls, vice consuls, commercial agents, vice commercial agents of the United States, from time to time, to provide for the mariners and seamen of the United States, who may be found destitute within their districts, respectively, sufficient subsistence and passages to some port in the United States, in the most reasonable manner, at the expense of the United States, subject to such instructions as the Secretary of State shall give; and that all masters and commanders of vessels belonging to citizens of the United States, and bound to some port of the same, are hereby required and enjoined to take such mariners or seamen on board of their ships or vessels, at the request of the said consuls, vice consuls, commercial agents, or vice commercial agents, respectively, and to transport them to the port in the United States to which such ships or vessels may be bound, on such terms, not exceeding ten dollars for each person, as may be agreed between the said master and consul, or commercial agent. And the said mariners or seamen shall, if able, be bound to do duty on board such ships or vessels, according to their several abilities: *Provided*, That no master or captain of any ship or vessel shall be obliged to take a greater number than two men to every one hundred

tons burthen of the said ship or vessel, on any one voyage; and if any such captain or master shall refuse the same, on the request or order of the consul, vice consul, commercial agent, or vice commercial agent, such captain or master shall forfeit and pay the sum of one hundred dollars for each mariner or seamen so refused, to be recovered, for the benefit of the United States, in any court of competent jurisdiction. And the certificate of any such consul or commercial agent, given under his hand and official seal, shall be prima facie evidence of such refusal, in any court of law having jurisdiction, for the recovery of the penalty aforesaid.

SECT. 5. *And be it further enacted*, That the seventh and eighth sections of the act, entitled "An act concerning consuls and vice consuls," be, and the same are hereby, repealed; and that the Secretary of State be authorised to reimburse the consuls, vice consuls, commercial agents, or vice commercial agents, such reasonable sums as they may heretofore have advanced for the relief of seamen, though the same should exceed the rate of twelve cents a man per diem.

SECT. 6. *And be it further enacted*, That it shall and may be lawful for every consul, vice consul, commercial agent, and vice commercial agent, of the United States, to take and receive, for every certificate of discharge of any seaman or mariner in a foreign port, fifty cents; and for commission on paying and receiving the amount of wages payable on the discharge of seamen in foreign ports, two and a half per centum.

SECT. 7. *And be it further enacted*, That if any consul, vice consul, commercial agent, or vice commercial agent, shall, falsely and knowingly, certify that property belonging to foreigners is property belonging to citizens of the United States, he shall, on conviction thereof, in any court of competent jurisdiction, forfeit and pay a fine not exceeding ten thousand dollars, at the discretion of the court, and be imprisoned for any term not exceeding three years.

SECT. 8. *And be it further enacted*, That if any consul, vice consul, commercial agent, or vice commercial agent, shall grant a passport, or other paper, certifying that any alien, knowing him or her to be such, is a citizen of the United States, he shall, on conviction thereof, in any court of competent jurisdiction, forfeit and pay a fine not exceeding one thousand dollars.

SECT. 9. *And be it further enacted*, That all powers of attorney, executed after the thirtieth day of June next, in a foreign country, for the transfer of any stock of the United States, or for the receipt of interest thereon, shall be verified by the certificate and seal of a consul, vice consul, commercial agent, or vice commercial agent, if any there be, at the place where the same shall be executed, for which the person giving the certificate shall receive fifty cents.

[*Approved, February* 28, 1803.]

CIRCULAR TO COLLECTORS OF THE CUSTOMS.

TREASURY DEPARTMENT,
September 1st, 1831.

SIR: Annexed is a copy of the act of the 2d of March, 1819, "*regulating passenger ships and vessels.*" For the purpose of correcting a

misapprehension that prevails in some ports, in supposing that the rule of computation under some of the state laws,—by which two or more children of certain ages are considered as equal to one full passenger,—may be applied in reckoning passengers under the act of Congress, it is deemed proper to state, that the act makes no distinction in regard to age, and that none can be recognised by the officers who are charged with its execution; but that every person, of whatever age, will be deemed a passenger.

You are requested to take measures for giving publicity to the act within your district, and also to make known the true construction in the particular referred to: as the penalties of the law will hereafter be enforced in all cases where sufficient time has been afforded for this misapprehension to be corrected.

I am, respectfully,
Your obedient servant,
LOUIS M'LANE,
Secretary of the Treasury.

AN ACT,

REGULATING PASSENGER SHIPS AND VESSELS.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled,* That if the master or other person on board of any ship or vessel, owned in the whole or in part by a citizen or citizens of the United States, or the territories thereof, or by a subject or subjects, citizen or citizens, of any foreign country, shall, after the first day of January next, take on board of such ship or vessel, at any foreign port or place, or shall bring or convey into the United States, or the territories thereof, from any foreign port or place; or shall carry, convey, or transport, from the United [States,] or the territories thereof, to any foreign port or place, a greater number of passengers than two for every five tons of such ship or vessel, according to custom house measurement, every such master, or other person so offending, and the owner or owners of such ship or vessel, shall severally forfeit and pay to the United States, the sum of one hundred and fifty dollars, for each and every passenger so taken on board of such ship or vessel over and above the aforesaid number of two to every five tons of such ship or vessel; to be recovered by suit, in any circuit or district court of the United States, where the said vessel may arrive, or where the owner or owners aforesaid may reside: *Provided nevertheless,* That nothing in this act shall be taken to apply to the complement of men usually and ordinarily employed in navigating such ship or vessel.

SECT. 2. *And be it further enacted,* That if the number of passengers so taken on board of any ship or vessel as aforesaid, or conveyed or brought into the United States, or transported therefrom as aforesaid, shall exceed the said proportion of two to every five tons of such ship or vessel, by the number of twenty passengers, in the whole, every such ship or vessel, shall be deemed and taken to be forfeited to the United States, and shall be prosecuted and distributed in the same manner in which the forfeitures and penalties are recovered and distri-

buted under the provisions of the act entitled "An act to regulate the collection of duties on imports and tonnage."

SECT. 3. *And be it further enacted*, That every ship or vessel bound on a voyage from the United States to any port on the continent of Europe, at the time of leaving the last port whence such ship or vessel shall sail, shall have on board, well secured under deck, at least sixty gallons of water, one hundred pounds of salted provisions, one gallon of vinegar, and one hundred pounds of wholesome ship bread, for each and every passenger on board such ship or vessel, over and above such other provisions, stores, and live stock, as may be put on board by such master or passenger for their use, or that of the crew of such ship or vessel; and in like proportion for a shorter or longer voyage; and if the passengers, on board of such ship or vessel in which the proportion of provisions herein directed shall not have been provided, shall at any time be put on short allowance, in water, flesh, vinegar, or bread, during any voyage aforesaid, the master and owner of such ship or vessel shall severally pay, to each and every passenger who shall have been put on short allowance as aforesaid, the sum of three dollars for each and every day they may have been on such short allowance; to be recovered in the same manner as seamen's wages are or may be recovered.

SECT. 4. *And be it further enacted*, That the captain or master of any ship or vessel arriving in the United States, or any of the territories thereof, from any foreign place whatever, at the same time that he delivers a manifest of the cargo, and if there be no cargo, then at the time of making report or entry of the ship or vessel, pursuant to the existing laws of the United States, shall also deliver and report to the Collector of the district in which such ship or vessel shall arrive, a list or manifest of all the passengers taken on board of the said ship or vessel at any foreign port or place: in which list or manifest it shall be the duty of the said master to designate, particularly, the age, sex, and occupation, of the said passengers, respectively, the country to which they severally belong, and that of which it is their intention to become inhabitants; and shall further set forth whether any, and what number, have died on the voyage; which report and manifest shall be sworn to by the said master, in the same manner as is directed by the existing laws of the United States in relation to the manifest of the cargo, and that the refusal or neglect of the master aforesaid, to comply with the provisions of this section, shall incur the same penalties, disabilities and forfeitures, as are at present provided for a refusal or neglect to report and deliver a manifest of the cargo aforesaid.

SECT. 5. *And be it further enacted*, That each and every Collector of the customs, to whom such manifest or list of passengers as aforesaid shall be delivered, shall, quarter yearly, return copies thereof to the Secretary of State of the United States, by whom statements of the same shall be laid before Congress at each and every session.

[*Approved, March* 2, 1819.]

AN ACT,

TO CONTINUE IN FORCE AN ACT AUTHORISING THE IMPORTATION AND ALLOWANCE OF DRAWBACK ON BRANDY IN CASKS OF A CAPACITY NOT LESS THAN FIFTEEN GALLONS.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the act entitled "An act to authorise the importation of brandy in casks of a capacity not less than fifteen gallons, and the exportation of the same for the benefit of a drawback of the duties," approved second March, one thousand eight hundred and twenty-seven, be, and the same is hereby, continued in force.

[*Approved, February* 27, 1830.]

AN ACT,

TO REDUCE THE DUTY ON MOLASSES, AND TO ALLOW A DRAWBACK ON SPIRITS DISTILLED FROM FOREIGN MATERIALS.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, from and after the thirtieth day of September, one thousand eight hundred and thirty, the duty on molasses shall be five cents for each gallon, and no more; and, from and after that time, there shall be allowed a drawback of four cents upon every gallon of spirits distilled in the United States, or the Territories thereof, from foreign molasses, on the exportation thereof to any foreign port or place other than the dominions of any foreign state immediately adjoining the United States, in the same manner and on the same conditions as before the tariff of May the nineteenth, one thousand eight hundred and twenty-eight.

[*Approved, May* 29, 1830.]

AN ACT,

TO REDUCE THE DUTY ON SALT.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, the duty on salt be fifteen cents per bushel of fifty-six pounds, from the thirty-first of December next, until the thirty-first of December, one thousand eight hundred and thirty-one; and, after that time, ten cents per bushel, and no more.

[*Approved, May* 29, 1830.]

AN ACT,

TO AMEND THE ACTS REGULATING THE COMMERCIAL INTERCOURSE BETWEEN THE UNITED STATES AND CERTAIN COLONIES OF GREAT BRITAIN.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That whenever the President of the United States shall receive satisfactory evidence that the government of Great Britain will open the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels or their cargoes, arriving in said colonial possessions from the United States; that the vessels of the United States may import into the said colonial possessions from the United States any article or articles which could be imported in a British vesssel into the said possessions from the United States; and that the vessels of the United States may export from the British colonies aforementioned, to any country whatever, other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions as aforesaid; leaving the commercial intercourse of the United States, with all other parts of the British dominions or possessions, on a footing not less favorable to the United States than it now is, and that then, and in such case, the President of the United States shall be, and he is hereby, authorised at any time before the next session of Congress, to issue his proclamation, declaring that he has received such evidence; and, thereupon, from the date of such proclamation, the ports of the United States shall be opened, indefinitely or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States, or their cargoes, arriving from the said British possessions; and it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States; and the act, entitled "An act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen; an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty; and an act, entitled "An act to regulate the commercial intercourse between the United States and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, are, in such case, hereby declared to be suspended, or absolutely repealed, as the case may require.

SECT. 2. *And be it further enacted,* That, whenever the ports of the United States shall have been opened, under the authority given in the first section of this act, British vessels and their cargoes shall be admitted to an entry in the ports of the United States from the islands, provinces, or colonies, of Great Britain, on or near the North American continent, and North or East of the United States.

[*Approved, May* 29, 1830.]

AN ACT,

TO REPEAL THE TONNAGE DUTIES UPON SHIPS AND VESSELS OF THE UNITED STATES, AND UPON CERTAIN FOREIGN VESSELS.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That, from and after the first day of April next, no duties upon the tonnage of the ships and vessels of the United States, of which the officers and two-thirds of the crew shall be citizens of the United States, shall be levied or collected; and all acts and parts of acts imposing duties upon the tonnage of ships and vessels of the United States, officered and manned as aforesaid, so far as the same relate to the imposition of such duties, shall, from and after said first day of April next, be repealed.

SECT. 2. *And be it further enacted*, That, from and after the said first day of April next, all acts and parts of acts imposing duties upon the tonnage of the ships and vessels of any foreign nation, so far as the same relate to the imposition of such duties, shall be repealed: *Provided*, That the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished.

[*Approved, May* 31, 1830.]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

WHEREAS, by an act of the Congress of the United States, passed on the twenty-ninth day of May, one thousand eight hundred and thirty, it is provided that, whenever the President of the United States shall receive satisfactory evidence that the Government of Great Britain will open the ports in its colonial possessions in the West Indies, on the Continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States, and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels, or their cargoes, arriving in the said colonial possessions from the United States; that the vessels of the United States may import into the said colonial possessions, from the United States, any article or articles which could be imported in a British vessel into the said possessions, from the United States; and that the vessels of the United States may export from the British colonies aforementioned, to any country whatever, other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions as aforesaid—leaving the commercial intercourse of the United States with all other parts of the British dominions or possessions on a footing not less favorable to the United States than it now is—that then, and in such case, the President of the United States shall be authorised, at any time before the next session of Congress, to issue his proclamation, declaring that he had received such

evidence; and that, thereupon and from the date of such proclamation, the ports of the United States shall be opened indefinitely, or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States, or their cargoes, arriving from the said British possessions; and that it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States; and that the act, entitled "An act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and an act, entitled "An act to regulate the commercial intercourse between the United States and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, shall, in such case, be suspended, or absolutely repealed, as the case may require.

And, whereas, by the said act, it is further provided, that, whenever the ports of the United States shall have been opened under the authority thereby given, British vessels and their cargoes shall be admitted to an entry in the ports of the United States, from the islands, provinces, or colonies of Great Britain, on or near the North American Continent, and North and East of the United States.

And, whereas, satisfactory evidence has been received by the President of the United States, that, whenever he shall give effect to the provisions of the act aforesaid, the government of Great Britain will open, for an indefinite period, the ports in its colonial possessions in the West Indies, on the Continent of South America, the Bahama Islands, the Caicos, and the Bermudá or Somer Islands, to the vessels of the United States, and their cargoes, upon the terms, and according to the requisitions of the aforesaid act of Congress.

Now, therefore, I, Andrew Jackson, President of the United States of America, do hereby declare and proclaim, that such evidence has been received by me; and that, by the operation of the act of Congress, passed on the 29th day of May, one thousand eight hundred and thirty, the ports of the United States are, from the date of this proclamation, open to British vessels coming from the said British possessions, and their cargoes, upon the terms set forth in the said act; the act, entitled "An act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, the act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and the act, entitled "An act to regulate the commercial intercourse between the United States and certain British ports," passed the first day of March, one thousand eight hundred and twenty-three, are absolutely repealed; and British vessels and their cargoes are admitted to an entry in the ports of the United States, from the islands, provinces, and colonies of Great Britain, on or near the North American Continent, and North or East of the United States.

Given under my hand, at the city of Washington, the fifth day of October, in the year of our Lord one thousand eight hundred [L. S.] and thirty, and the fifty-fifth of the Independence of the United States. ANDREW JACKSON.

By the President:

M. VAN BUREN, *Secretary of State.*

CIRCULAR TO THE COLLECTORS OF CUSTOMS.

TREASURY DEPARTMENT,
October 6th, 1830.

SIR: You will perceive by the Proclamation of the President, herewith transmitted, that, from and after the date thereof, the act, entitled "An act concerning Navigation," passed on the 18th of April, 1818, an act supplementary thereto, passed the 15th of May, 1820, and an act, entitled "An act to regulate the commercial intercourse between the United States and certain British ports," passed on the 1st of March, 1823, are absolutely repealed; and the ports of the United States are opened to British vessels, and their cargoes, coming from the British colonial possessions in the West Indies, on the Continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands; also, from the islands, provinces, or colonies of Great Britain, on or near the North American Continent, and North or East of the United States. By virtue of the authority of this proclamation, and in conformity with the arrangement made between the United States and Great Britain, and under the sanction of the President, you are instructed to admit to entry such vessels, *being laden with the productions of Great Britain or her said colonies*, subject to the same duties of tonnage and impost, and other charges, as are levied on the vessels of the United States, or their cargoes, arriving from the said British colonies; You will, also, grant clearances to British vessels for the several ports of the aforesaid colonial possessions of Great Britain, such vessels being laden with such articles as may be exported from the United States in vessels of the United States: And British vessels, coming from the said British colonial possessions, may also be cleared for foreign ports and places other than those in the said British colonial possessions, being laden with such articles as may be exported from the United States in vessels of the United States.

I am, sir, very respectfully,
Your obedient servant,
S. D. INGHAM,
Secretary of the Treasury.

AN ACT,

TO AUTHORISE THE TRANSPORTATION OF MERCHANDISE BY LAND OR BY WATER WITH THE BENEFIT OF DEBENTURE.

SECT. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act, all goods, wares, or merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land, and partly by water, from the district into which they were imported to two other districts, and exported from either of them with the benefit of drawback: *Provided*, That all regulations and formalities now in force relating to the transportation of goods, wares, or merchandise, by land or by water, from the district into

which they were imported to another district, for the benefit of drawback, and such other regulations as are prescribed under and by virtue of the act to which this is an addition, for the further transportation of such goods, wares, or merchandise, to other districts, shall be complied with: *And provided, also,* That all the regulations and formalities now in force, respecting the exportation of goods, wares, and merchandise, for the benefit of drawback, shall be complied with, so far as may be consistent with the other provisions of the act to which this is an addition; and the Secretary of the Treasury shall be, and he is hereby, authorised to prescribe the form of the certificate to be used, and the oaths to be taken on the transportation of such goods, wares, or merchandise, from the second district into which they may be so brought, to the third district.

[*Approved, February* 12, 1831.]

EXTRACT FROM AN ACT,

SUPPLEMENTARY TO, AND TO AMEND, AN ACT, ENTITLED "AN ACT TO REGULATE THE COLLECTION OF DUTIES ON IMPORTS AND TONNAGE," PASSED SECOND MARCH, ONE THOUSAND SEVEN HUNDRED AND NINETY-NINE, AND FOR OTHER PURPOSES.

Sections now in force relating to the exportation of goods, wares and merchandise for the benefit of drawback.

SECT. 28. *And be it further enacted,* That all goods, wares, or merchandise, imported into the United States, the duties on which shall have been paid, or secured to be paid, may be transported coastwise, from the district into which they were imported to two other districts, and exported from either of them with the benefit of drawback: *Provided,* That all regulations and formalities now in force, relating to the transportation of goods, wares, and merchandise, coastwise, from the district into which they were imported to another district, for benefit of drawback, and such other regulations as are prescribed under and by virtue of this act, for the further transportation of such goods, wares, or merchandise, to other districts, shall be complied with: *And provided, also,* That all the regulations and formalities now in force, respecting the exportation of goods, wares, and merchandise, for the benefit of drawback, shall be complied with, so far as may be consistent with other provisions of this act; and the Secretary of the Treasury shall be, and he is hereby authorised to prescribe the form of the certificate to be used, and of the oaths to be taken, on the transportation of such goods, wares, or merchandise, from the second district into which they may be brought, to the third district.

SECT. 29. *And be it further enacted,* That all goods, wares, or merchandise, subject to ad valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the Collector of the district from which they may have been last re-shipped, which certified copy shall be produced to the Collector of the district from which such goods, wares, or merchandise, are intended to be exported; and such goods, wares, or merchandise, as

well as all such goods, wares, or merchandise subject to ad valorem duty, as shall be exported from the district into which they may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the manner provided by this act, on the importation of such goods, wares, or merchandise; and if the same are found not to correspond with the original invoice, the said goods, wares, or merchandise, shall be subjected to forfeiture, according to the provisions of the eighty-fourth section of an act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second of March, one thousand seven hundred and ninety-nine.

Sect. 30. *And be it further enacted,* That in all cases of entry of goods, wares or merchandise, for the benefit of drawback, the time of twenty days shall be allowed, from the date of the clearance of the ship or vessel, in which the same shall have been laden, for taking the oaths, completing the entry, and giving the exportation bonds for the same: *Provided,* That the exporter shall have, in every other particular, complied with the regulations and formalities heretofore, and by this act, established for entries of exportation of goods, wares or merchandise, for the benefit of drawback.

Sect. 31. *And be it further enacted,* That, in all cases where goods, wares, or merchandise, entitled to debenture, shall be re-shipped for transportation coastwise, before the necessary certificates are issued by the Collector of the port where imported, the same shall be allowed to be entered for debenture, at the district to which they shall be so transported, without forfeiting the benefit of drawback: *Provided,* That the person or persons so entering said goods, wares or merchandise, shall produce, from the Collector of the port from whence the same shall have been last shipped, a certificate that the coastwise certificates were not issued at the time of the sailing of the vessel on board which the said goods, wares, or merchandise, shall have been so shipped, and shall deliver the coastwise certificates required in such cases, to the Collector of the port where the same shall have been so entered, within two months from the date of entry, and before the said goods, wares, or merchandise, shall be entered for exportation.

[*Approved, March* 1, 1823.]

Treasury Department,
Comptroller's Office, November 15, 1830.

It is deemed proper on this occasion, also to specify the vessels of such foreign nations which, if entitled to an entry at all, are now entitled to an entry at the domestic rate of tonnage duties and impost, and which will be exempted from the payment of tonnage duties, (with a certain exception in the case of vessels of Spain,) from and after the 1st of April next, according to the terms of the 2d section of the Act of 31st May, 1830, together with the authorities by which they will have become entitled to such exemption.

First. As to Tonnage Duties.

Vessels of Great Britain from his Britannic Majesty's territories in Europe, or from any other foreign port or place. (Convention with Great Britain of 3d July, 1815.)

Vessels of Great Britain, coming from the British Islands, Provinces and Colonies, on or near the North American Continent, and North or East of the United States. (President's Proclamation of 5th October, 1830, and Act of 29th May, 1830.)
Do. of the Netherlands, from whatever port or place arriving. (Act of Congress of 7th January, 1824.)
Do. of the Imperial Hanseatic Cities of Lubeck, Bremen, and Hamburg, (Treaty of 20th December, 1827.)
Do. of Denmark. (Treaty of 26th April, 1826.)
Do. of Brazil. (Treaty of 12th December, 1828.)
Do. of the Kingdom of Prussia. (Treaty of 1st May, 1828.)
Do. of Russia. (Act of 7th January, 1824.)
Do. of Sweden and Norway, and the Island of St. Bartholomews. (Treaty of 4th July, 1827.)
Do. of the Dukedom of Oldenburg. (President's Proclamation of 18th September, 1830.)
Do. of the Kingdom of Sardinia. (Act of 7th January, 1824.)
Do. of Central America. (Treaty of 5th December, 1825.)
Do. of the Dominions of the Pope. (President's Proclamation of 7th June, 1827.)
Do. of Austria. (President's Proclamation of 3d June, 1829.)
Do. of the Republic of Colombia.* (Treaty of 3d October, 1824.)
Do. of the Kingdom of Hanover. (President's Proclamation of 1st July, 1828.)
Do. of French vessels, coming directly from the Islands of Martinique and Gaudaloupe, and the ports of Moule and Grand Bourg, and laden with articles, the produce of those Islands. (Act of 9th May, 1828, and President's decision under it. See Circular of 9th February, 1829.)
Do. of Spanish vessels, only on entry in the ports of Pensacola and St. Augustine, in the Floridas, and when laden with Spanish productions and coming directly from ports in Spain or her colonies, until the 22d May, 1833. (Fifteenth article of the Treaty with Spain, of 22d February, 1819.)

Second. In vessels of what nations the cargoes, whether consisting of the produce or manufacture of the country, or of any other country, are entitled to an entry at the domestic rate of duties, and under what authorities, viz:

Vessels of the Kingdom of Denmark. (Treaty of 26th April, 1826.)
Do. of Central America. (Treaty of 5th December, 1825.)
Do. of the Republic of Colombia. (Treaty of 3d October, 1824.)
Do. of Sweden and Norway, and the Islands of Saint Bartholomew. (Treaty of 4th July, 1827.)
Do. of the Hanseatic Cities of Lubeck, Bremen, and Hamburg. (Treaty of 20th December, 1827.)
Do. of Brazil. (Treaty of 12th December, 1828.)
Do. of Austria. (Proclamation of the President of the 3d June, 1829.)
Do. of Prussia. (Treaty of 1st May, 1828.)
Do. of the Dukedom of Oldenburg. (Proclamation of the President of 18th September, 1830.)

---

* See Circular, page 39.

THIRD. In vessels of what nations only the cargoes consisting *of the produce or manufactures of the country*, are entitled to an entry at the domestic rate of duties, and by what authorities they are placed upon that footing, viz:

Vessels of Great Britain, with articles, the growth, produce, or manufacture of his Britannic Majesty's territories in Europe. (Convention with Great Britain of 3d July, 1815.)

Do. of Great Britain, coming from the British Islands, Provinces, and Colonies, on or near the North American Continent, and North or East of the United States, being laden with the productions of the said Colonies, or of Great Britain. (Proclamation of the President of 5th October, 1830, Act of 29th May, 1830, Convention of 1815, and Treasury instructions of 6th October, 1830.)

Do. of Spain, only in the ports of Pensacola and St. Augustine, in the Floridas, and until the 22d May, 1833. (Fifteenth article of the Treaty with Spain of 22d February, 1819.)

Do. of the Netherlands. (Act of Congress of 7th January, 1824.)

Do. of Sardinia. (Ibid.)

Do. of Russia. (Act of Congress of 7th January, 1824.)

Do. of France. (Treaty of 24th June, 1822.)

Do. of France, when coming from the Islands of Martinique and Gaudaloupe, and the ports of Moule and Grand Bourg. (Act of 9th May, 1828, and President's decision under it. See Circular of 9th February, 1829.)

Do. of the Kingdom of Hanover. (President's Proclamation of 1st July, 1828.)

Do. of the Dominions of the Pope. (President's Proclamation of 7th June, 1827.)

Do. of the United Mexican States. (President's Proclamation, dated 5th April, 1831.)

Do. of Portugal. (Act of Congress of 4th July, 1836.)

So far as respects the produce or manufactures of Portugal proper, including Madeira, Porto Santo, and the Azores, when imported in vessels wholly and truly belonging to the subjects or citizens of said places.

JOS. ANDERSON, *Comptroller.*

CIRCULAR TO COLLECTORS OF THE CUSTOMS.

TREASURY DEPARTMENT,
July 14th, 1837.

By information communicated through the Department of State, it appears that the Treaty between the United States and the Republic of Colombia, of the third October, one thousand eight hundred and twenty-four, expired by its own limitation on the twenty-seventh day of May last, and that since said Treaty was made, a division took place of that Republic into three Independent States, to wit:—Ecuador, Venezuela, and New Grenada. With Venezuela a new Treaty has been formed, and in regard to Ecuador the provisions of the former Treaty with Colombia are believed to be still adhered to in favor of the commerce and navigation of the United States. But the Government of New Grenada has officially notified the Governors of the Provinces of that Republic, as to the expiration of the term fixed by the Treaty between

the United States and Colombia, for the duration of the stipulations of that instrument relative to navigation and commerce.

Under these circumstances, you will henceforth exact the legal discriminating duties of tonnage and impost on the vessels and cargoes belonging to the Republic of New Grenada.

LEVI WOODBURY,
Secretary of the Treasury.

TABLE OF TONNAGE,

To be paid at the time of entering the vessel, and before any permit shall be granted for unloading any part of the cargo.

ON ALL SHIPS OR VESSELS, ENTERING FROM ANY FOREIGN PORT OR PLACE.

	Per ton.
Ships or vessels of the United States, having three-fourths of the crew, and all the officers American citizens, ...	6 cts.
Ships or vessels of nations, entitled by treaty to enter at the same rate as American vessels, ...	6 "
Ships or vessels of the United States, not having three-fourths of the crew as above, ...	50 "
On foreign ships or vessels other than those entitled by treaty,	50 "
Additional tonnage on foreign vessels, denominated Light Money, ...	50 "

Licensed Coasters are also liable once in each year to a duty of fifty cents per ton, being engaged in trade from a port in one state to a port in another state other than an adjoining state; unless the officers and three-fourths of the crew are American citizens; to ascertain which, their crews are always liable to examination by an officer.

A foreign vessel is not permitted to carry on the coasting trade; but having arrived from a foreign port with a cargo consigned to more than one port of the United States, she may proceed coastwise with a certified manifest until her voyage is completed.

Vessels of such Foreign Nations and Character as are subject to the payment of Foreign Duties.

		Per ton.
Vessels of France,	(except from the Islands of Martinique and Gaudaloupe and the ports of Moule and Grand Bourg,)	$ 94
"	Spain, from ports in Spain, ...	05
"	Spain, from all other ports or places, ...	1 50
"	Portugal, (after 11th October, 1837,)	1 00
"	Sicily, ...	1 00
"	Naples, ...	1 00
"	Hayti, ...	1 00
"	New Grenada,*	1 00
"	Texas, ...	1 00
"	*Without Register,*	1 00

---

* See Circular, page 39.

Vessels of Foreign Nations and Character the Cargoes of which are subject to the payment of Foreign Duties.

Vessels of	Spain, . . .	Pay 10	per cent.	additional duty
"	Portugal, (after 11th Oct. 1837,)	10	do.	do.
"	Sicily, ...	10	do.	do.
"	Naples, ...	10	do.	do.
"	Hayti, ...	10	do.	do.
"	New Grenada, . . .	10	do.	do.
"	Texas, ...	10	do.	do.
"	*Without Register,* . .	10	do.	do.

It will be observed that the Tariff exhibits the nett duty upon goods paying an ad valorem rate of duty, whereas the rates of duty on articles paying a specific rate of duty, remain the same, according to the Law of 1832; except only such as have been altered by enactment of Congress or by decisions of the Courts and Treasury.

The reason why the specific rates of duty remain the same (nominally) as in 1832, is, that the nett duty cannot be ascertained without a knowledge of the cost of the goods. Most "specific goods" are entitled to the reduction of duty on an excess above twenty per cent. ad valorem, and the duty, therefore, differs according to the cost.

EXAMPLES.

1st. When the duty does not exceed twenty per cent. ad valorem on the cost of the goods :

Cost, $125—10,000 Segars *a* $2,50, is $25,00 is $2 50 per thousand,
or, 20 per cent. ad valorem.

2d. When the duty exceeds twenty per cent. ad valorem :

Cost, $100—10,000 Segars *a* $2,50, is	$25 00
Deduct 40 per cent.	10 00
	15 00
Add 8 per cent on cost, . . .	8 00
	$23 00 is $2 30 per thousand, or, 23 per cent. ad valorem.

3d. When the duty exceeds twenty per cent. ad valorem—the quantity being the same as in the last example, but the cost being different :

Cost, $50—10,000 Segars *a* $2,50, is .	$25 00
Deduct 40 per cent.	10 00
	15 00
Add 8 per cent. on cost, . . .	4 00
	$19 00 is $1 90 per thousand, or, 38 per cent. ad valorem.

NOTE.—The same principles whereby the cost of an article regulates the duty upon it, are applicable to all "specific goods."

TARIFF,

OR

RATES OF DUTIES,

IMPOSED BY THE ACTS OF CONGRESS OF JULY 14, 1832, AND MARCH 2, 1833, ON ALL GOODS, WARES, AND MERCHANDISE, IMPORTED INTO THE UNITED STATES OF AMERICA.

A.	*Tariff of* 1832.	1840, '41	*To June* 30, 1842.
ABSYNTH, extract of . .	As Brandy	same	same
Absynth, oil of, or Wormwood, .	free	same	same
Acacia, or gum arabic, . .	free	same	same
Acetous acid, . . .	8 cents per gal.	same	same
Acetate of lead, or white lead, .	5 cents per lb.	same	same
Acetate of potasse, . .	free	same	same
Acetic acid, . . .	8 cents per gal.	same	same
Acetate of quicksilver, . .	free	same	same
Acid, benzoic, . . .	free	same	same
Acid, citric, white or yellow, .	free	same	same
Acid, muriatic, . . .	12½ per cent.	same	same
Acid, nitric, or nitric fort, . .	12½ do.	same	same
Acid, oxalic, . . .	free	same	same
Acid, tartaric, in crystals or powder,	15 per cent.	same	same
Acid, sulphuric, or oil of vitriol, .	3 cents per lb.	same	same
Acorns, ...	free	same	same
Adhesive felt, for covering ships' bottoms, . . .	50 per cent.	free	free
Adhesive plaster, salve, . .	free	same	same
Adianthum, . . .	free	same	same
Adzes, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Agaric, ...	free	same	same
Agates, ...	12½ per cent.	same	same
Agates, bookbinders' . .	12½ do	same	same
Alabaster, or manufactures of, .	free	same	same
Alcornoque bark, . . .	free	same	same
Ale, in bottles, (no duty on bottles, *See Circular, page* 19,) . .	20 cents per gal.	same	same
Ale, otherwise than in bottles, .	15 do	same	same
Alkanet root, . . .	free	same	same
Alkermes, ...	free	same	same
Allspice, oil of . . .	free	same	same
Almonds, ...	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Almonds, oil of . . .	free	same	same
Almond paste, . . .	15 per cent.	same	same
Aloes, ...	free	same	same
Alum, ...	$2 50 per cwt.	same	same
Amber, ...	free	same	same
Amber beads, . . .	15 per cent.	same	same
Amber, oil of . . .	free	same	same
Ambergris, . . .	free	same	same
Amethyst, ...	12½ per cent.	same	same
Ammonia, salts of . .	free	same	same
Ammonia, volatile . .	free	same	same
Ammoniac, gum . . .	free	same	same
Ammoniac, carbonate or nitrate of	free	same	same
Ammoniac, bole, . . .	free	same	same
Ammunition, viz.			
Cannister shot, . . .	1 cent per lb.	same	same
Cannon balls, . . .	1 do	same	same
Chain shot, . . .	1 do	same	same
Grape shot, . . .	1 do	same	same
Gunpowder, . . .	8 cents per lb.	same	same
Langrel shot, . . .	1 cent per lb.	same	same
Musket balls, . . .	15 per cent.	same	same
Anatomical preparations, . .	free	same	same
Anchors, and all parts thereof .	2 cents per lb.	same	same
Anchovies, ...	100 cents per brl.	same	same
Anchovies, in bottles or kegs, same pro rata.			
Angelica root, . . .	free	same	same
Angora goat's wool or hair, .	free	same	same
Angora gloves and mits, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Animals, ...	free	same	same
Animal oil, not otherwise enumerated, ...	free	same	same
Annatto, ...	free	same	same
Annealed iron wire to pay duty as other iron wire.			
Anise seed, ...	free	same	same
Anise seed, oil of . . .	free	same	same
Anthos, oil of . . .	15 per cent.	same	same
Antimony, crude, and all preparations of	free	same	same
Antique oil, ...	15 per cent.	same	same
Antiquities specially imported, .	free	same	same
Antiquities not specially imported, according to the materials of which they are composed.			
Anvils, ...	2 cents per lb.	same	same
Any goods, wares or merchandise of the growth, produce, or manufacture of the United States, or of its fisheries, upon which no drawback, bounty, or allowance			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
has been paid, *Provided*, the goods have not changed owners; in which case to pay as foreign goods, ...	free	same	same
Apothecaries' glass measures with engraved lines, . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Apothecaries' vials and bottles, 6 oz. and under, . . .	$1 75 per gross	same	same
Apothecaries' vials and bottles, *exceeding* the capacity of six, and *not* exceeding the capacity of *sixteen* oz. each, . . .	$2 25 per gross	same	same
Apparatus philosophical, specially imported by order and for the use of any Society incorporated for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any seminary of learning, school, or college, within the United States or the Territories thereof, ...	free	same	same
Apparatus philosophical, not specially imported, according to the materials of which they are composed.			
Apparel, wearing, and other personal baggage in actual use, .	free	same	same
Aqua ammonia, or hartshorn, .	free	same	same
Aqua-fortis, . . .	12½ per cent.	same	same
Aqua mellis, . . .	15 do	same	same
Arabias, cotton and linen . .	25 do	23 pr. ct.	21½ pr. c.
Arabic, gum . . .	free	same	same
Arrack, ...	57 cents per gal.	same	same
Armenian, bole . . .	free	same	same
Armenian stone, . . .	free	same	same
Archelia, archil, or orchelia, .	free	same	same
Argent vivum, . . .	free	same	same
Argol, ...	free	same	same
Arms, fire, except musket and rifles	30 per cent.	26 pr. ct.	23 pr. ct.
Arms, side	25 do	23 pr. ct.	21½ pr. c.
Arrow root, . . .	free	same	same
Arsenic, all . . .	free	same	same
Articles of the growth, produce, or manufacture of the United States, or its Territories, and of its fisheries, ...	free	same	same
Articles, all, composed wholly or chiefly in *quantity* of gold, silver, pearl, and precious stones, not otherwise specified, . .	12½ per cent.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Articles, all, not free, and not subject to any other rate of duty, .	15 per cent.	same	same
Articles manufactured from copper, or of which copper is the material of chief value, not otherwise specified, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Articles, all, imported for the use of the United States, . .	free	same	same
Articles used principally for dyeing, and not otherwise enumerated,	free	same	same
Artificial feathers, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Artificial flowers, . . .	25 do	23 do	21½ do
Asphaltes, ...	free	same	same
Assafœtida, . . .	free	same	same
Asses skin, . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Asses skin, imitation of . .	free	same	same
Ava root, ...	free	same	same
Aubuysson carpetings, . .	63 cts. pr. sq. yd.	same	same
Augers, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Auripigmentum, or orpiment, .	free	same	same
Awl hafts, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Awls, ...	25 do	23 do	21½ do
Axes, ...	30 do	26 do	23 do
Ayr-stones, . . .	free	same	same
B.			
Bacon, ...	3 cents per lb.	same	same
Baftas, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Baggage, personal, in actual use,	free	same	same
Bagging, called cotton bagging, .	3½ cts. pr. sq. yd.	same	same
Bags, grass	free	same	same
Bags, gunny . . .	free	same	same
Bags, woollen	50 per cent.	38 pr. ct.	29 pr. ct.
Bags, worsted . . .	50 do	38 do	29 do
Bags, cotton, flax, or hemp, .	25 do	23 do	21½ do
Bags, carpet . . .	50 do	38 do	29 do
Baizes, ...	16 cts. pr. sq. yd.	same	same
Balls, billiard . . .	free	same	same
Balls, cannon . . .	1 cent per lb.	same	same
Balls, musket . . .	15 per cent.	same	same
Balls, wash . . .	15 do	same	same
Balm of gilead, . . .	free	same	same
Balsam of Tolu, . . .	free	same	same
Balsam, medicinal . .	free	same	same
Balsams, all kinds of cosmetic .	15 per cent.	same	same
Bamboos, unmanufactured .	free	same	same
Bananas, ...	free	same	same
Bangups, a cotton stuff or cord, .	25 per cent.	23 pr. ct.	21½ pr. c.
Bark, all	free	same	same
Barrege, if any cotton, if it cost less than 35 cents per square yard, it is to be deemed to have cost 35 cents per square yard, . .	25 per cent.	23 pr. ct.	21½ pr. c.

AUBUYSSON CARPETING—The Appraisers having reported that this article is a description of Carpeting not enumerated in the Tariff Law of 1832, as subject to the payment of duty by the square yard, it has been decided (while this work was in press) that 25 per cent. ad valorem shall hereafter be considered the true duty. The statement will therefore be :—

For 1832.	1840, '41.	To June 30, 1842.
25 per cent.	23 per cent.	21½ per cent.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Barrege, if any wool,	50 per cent.	38 per ct.	29 per ct.
Barley,	15 do	same	same
Barley, pearl	free	same	same
Barytes,	free	same	same
Band iron, slit or rolled,	3 cents per lb.	same	same
Bar iron, when manufactured in whole or in part by rolling,	$30 per ton.	same	same
Bar iron, not manufactured in whole or in part by rolling,	90 cts. pr. 112 lbs.	same	same
Bar wood,	free	same	same
Barilla,	free	same	same
Barytes, pure and muriate of	free	same	same
Bastard files,	25 per cent.	23 per ct.	21½ pr. c.
Bassoons,	25 do	23 do	21½ do
Baskets, wood or osier,	25 do	23 do	21½ do
Baskets, palm leaf	free	same	same
Baskets, straw	15 per cent.	same	same
Baskets, grass	15 do	same	same
Basils,	30 do	26 per ct.	23 per ct.
Bast ropes	5 cents per lb.	same	same
Battledoors,	25 per cent.	23 per ct.	21½ pr. c.
Bays, oil of	free	same	same
Bay water, or bay rum,	15 per cent.	same	same
Bay wax, or myrtle wax,	free	same	same
Bayonets,	25 per cent.	23 per ct.	21½ pr. c.
Bdellium,	free	same	same
Beads of precious stones,	12½ per cent.	same	same
Beads, gold and silver,	12½ do	same	same
Beads, all other	15 do	same	same
Beans, tonkay	free	same	same
Beans, vanilla	free	same	same
Beans, all other	free	same	same
Beaver, fur	free	same	same
Beam knives,	25 per cent.	23 per ct.	21½ pr. c.
Beams, scale	30 do	26 per ct.	23 per ct.
Bed feathers,	15 do	same	same
Bed ticking, linen	25 do	23 per ct.	21½ pr. c.
Bed ticking, cotton	25 do	23 do	21½ do
Bed caps,	25 do	23 do	21½ do
Bed screws,	25 do	23 do	21½ do
Beef,	2 cents per lb.	same	same
Beer in bottles,	20 cents per gal.	same	same
Beer, otherwise than in bottles,	15 cents per gal.	same	same
Bees wax,	free	same	same
Bellows' pipes,	25 per cent.	23 per ct.	21½ pr. c.
Bell cranks,	25 do	23 do	21½ do
Bell levers,	25 do	23 do	21½ do
Bell pulls,	25 do	23 do	21½ do
Bellows,	25 do	23 do	21½ do
Belts, sword leather	30 do	26 per ct.	23 per ct.
Belts, sword do, with gold or silver thread wove in,	30 do	26 do	23 do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Belts, sword, with gold or silver thread, done with a needle, .	12½ per cent.	same	same
Benzoates, ...	free	same	same
Benzoic acid or flor benzoin, .	free	same	same
Benzoin, ...	free	same	same
Benjamin, gum . . .	free	same	same
Bed spreads, or covers, made of the scraps or waste ends of printed calicoes sewed together, *not* subject to the regulations on cotton cloths, ...	25 per cent.	23 per ct.	21½ pr. c.
Bells, metal . . .	25 do	23 do	21½ do
Bells, broken or cracked, . .	free	same	same
Bells, silver . . .	12½ per cent.	same	same
Bells, gold	12½ do	same	same
Bergamot, oil or essence of . .	15 do	same	same
Berries, all	free	same	same
Bezoar stones, . . .	free	same	same
Bichromate of potash, . .	12½ per cent.	same	same
Bick irons, ...	25 do	23 per ct.	21½ pr. c.
Binders' boards, paper . .	3 cents per lb.	same	same
Binding, carpet . . .	25 per cent.	23 per ct.	21½ pr. c.
Binding, cotton . . .	25 do	23 do	21½ do
Binding, woollen a component part,	25 do	23 do	21½ do
Binding, worsted . . .	25 do	23 do	21½ do
Binding, silk . . .	25 do	free	free
Binding, leather . . .	30 per cent.	26 per ct.	23 per ct.
Binding, linen . . .	25 do	23 do	21½ do
Binding, quality . . .	25 do	23 do	21½ do
Bird's-eye stuff, linen, . .	15 do	free	free
Bird's-eye worsted stuff, . .	10 do	free	free
Birds, ...	free	same	same
Bismuth, oxide of	free	same	same
Bismuth, ...	free	same	same
Bits, carpenters' . . .	25 per cent.	23 per ct.	21½ pr. c.
Bitter apple, . . .	free	same	same
Bitumen, ...	free	same	same
Black, ivory . . .	free	same	same
Black, lamp . . .	15 per cent.	same	same
Black lead, pots . . .	free	same	same
Black glass bottles, not exceeding the capacity of one quart, .	$2 per gross.	same	same
Black glass bottles, exceeding one quart, ...	$2 50 per gross.	same	same
Black lead powder, . .	free	same	same
Black lines, paper . . .	free	same	same
Blacking, ...	free	same	same
Bladders, ...	free	same	same
Blacksmith's hammers, . .	2½ cents per lb.	same	same
Blacksmith's sledges, . .	2½ do	same	same
Black lead pencils, . . .	25 per cent.	23 per ct.	21½ pr. c.
Black frankfort, . . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Blankets, the value not exceeding 75 cents each, . . .	5 per cent.	same	same
Blankets, the value exceeding 75 cents each, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Blue, Prussian . . .	15 do	same	same
Blue vitriol, . . .	4 cents per lb.	same	same
Blue, guineas . . .	25 per cent.	23 per ct.	21½ pr. c.
Blooms, iron in, subject to the same duty as iron in bolts or bars.			
Boards, ...	25 do	23 do	21½ do
Bobinet lace, . . .	12½ do	same	same
Bobbin, ...	25 do	23 per ct.	21½ pr. c.
Bobbin wire, . . .	12 cents per lb.	same	same
Bocking, ...	16 cts. per sq. yd.	same	same
Bodkins, ivory . . .	free	same	same
Bodkins, bone . . .	free	same	same
Bodkins, silver . . .	12½ per cent.	same	same
Bodkins, gold . . .	12½ do	same	same
Bodkins, plated . . .	25 do	23 per ct.	21½ pr. c.
Bodkins, gilt . . .	25 do	23 do	21½ do
Bodkins, iron . . .	25 do	23 do	21½ do
Bodkins, steel . . .	25 do	23 do	21½ do
Bodkins, brass . . .	25 do	23 do	21½ do
Bodkins, copper . . .	25 do	23 do	21½ do
Bohea tea, from China, or places east of the Cape of Good Hope,	free	same	same
Bohea tea, from any other place, .	10 cents per lb.	same	same
Boiler plates, . . .	3 do	same	same
Bolting cloths, . . .	5 per cent.	free	free
Bolts, iron, for fastenings, . .	25 do	23 per ct.	21½ pr. c.
Bolts, brass, for do . . .	25 do	23 do	21½ do
Bolts, copper . . .	4 cents per lb.	same	same
Bolts, composition . . .	25 per cent.	23 per ct.	21½ pr. c.
Bolt rope, as cordage, (tarred,) .	4 cents per lb.	same	same
Bolt rope, as cordage, (untarred,) .	5 do	same	same
Bolt, *iron, not* manufactured in whole or in part by *rolling*, .	90 cts. per 112 lbs.	same	same
Bolt, *iron*, when manufactured in whole or in part by *rolling*, .	$30 per ton.	same	same
Bole ammoniac or Armenian bole,	free	same	same
Bonnets, Leghorn, . . .	30 per cent.	26 per ct.	23 per ct.
Bonnets, chip . . .	30 do	26 do	23 do
Bonnets, grass . . .	30 do	26 do	23 do
Bonnets, straw . . .	30 do	26 do	23 do
Bonnets, fur, leather, or wool .	30 do	26 do	23 do
Bonnets, (silk, free) linen, or muslin	25 do	23 do	21½ pr. c.
Bonnet wire, covered with silk, cotton, flaxen yarn or thread, .	12 cents per lb.	same	same
Boucho leaves, . . .	free	same	same
Bone alphabets, . . .	free	same	same
Bone chessmen, . . .	free	same	same
Bone, whale, rosettes, . .	30 per cent.	26 per ct.	23 per ct.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Bone, whale, other manufactures of	12½ per cent.	same	same
Bone, whale, not of the American fisheries, ...	12½ do	same	same
Bone, manufactures of . .	free	same	same
Boots, ...	$1 50 per pair	same	same
Boots, laced . . .	$1 50 do	same	same
Bootees, ...	$1 50 do	same	same
Book Binders' agates ferrulea, .	12½ per cent.	same	same
Books, drawing, blank . .	30 do	26 per ct.	23 per ct.
Books, blank . . .	30 do	26 do	23 do
Books printed previous to 1775, .	4 cents per vol.	same	same
Books printed after 1775, except English, Latin and Greek, .	4 do	same	same
Books, Latin, (bound) . .	15 cents per lb.	same	same
Books, Latin, (unbound) . .	13 do	same	same
Books, Greek, (unbound) . .	13 do	same	same
Books, Greek, (bound) . .	15 do	same	same
Books of prints, drawings and engravings, (without any letterpress,)	free	same	same
Books of prints, drawings and engravings, (having any letterpress, according to the language and other circumstances—*See Circular, page* 18.)			
Books, English, bound . .	30 cents per lb.	same	same
Books, English, in sheets . .	26 do	same	same
Books, English, in boards . .	26 do	same	same
Books specially imported . .	free	same	same
Books, the notes in any book, although in a different language from the work, does not change the duty; for instance, a Hebrew book with Latin notes, will still be subjected to a duty of only four cents per volume.			
Books of engravings, or lithographic, being the patterns of iron work, &c. will pay according to the language of the title page, and lettering of the references.			
Books in sheets, neither folded nor stitched, but printed in such a manner as to constitute a regular series of volumes will pay the same duty as they would do if put up in volumes.			
Boot webb	25 per cent.	23 per ct.	21½ pr. c.
Borax, or tincal, . . .	free	same	same
Botany, specimens in . .	free	same	same
Bottles, apothecaries, exceeding the capacity of 6 and not exceed-			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
ing the capacity of 16 ounces each, ...	$2 25 per gross	same	same
Bottles, black glass, not exceeding one quart, . . .	$2 00 per gross	same	same
Bottles, black glass, exceeding one quart, ...	$2 50 per gross	same	same
Bottles, perfumery and fancy, not exceeding the capacity of 4 oz. each, ...	$2 50 per gross	same	same
when exceeding 4 oz. and not exceeding 16 oz. . . .	$3 25 per gross	same	same
Boules de mais, . . .	free	same	same
Bougies, ...	free	same	same
Boxes, gold or silver, . .	12½ per cent.	same	same
Boxes, musical . . .	25 do	23 pr. ct.	21½ pr. c.
Boxes, japanned dressing . .	25 do	23 do	21½ do
Boxes, all wood . . .	25 do	23 do	21½ do
Boxes, sand, of tin . .	25 do	23 do	21½ do
Boxes, shell . . .	15 do	same	same
Boxes, if paper only, not japanned,	15 do	same	same
Boxes, snuff, paper japanned .	25 do	23 pr. ct.	21½ pr. c.
Boxes, snuff, paper not japanned .	15 do	same	same
Boxes, fancy, composed of pasteboard, gilt paper, cotton velvet, silk ribbon, &c.	25 do	23 pr. ct.	21½ pr. c.
Boxes, fancy, colored paper, looking-glass, silk velvet, gilt copper balls, ribbon, &c. . .	20 do	same	same
Boxes, fancy paper japanned, varnished, gilt copper rim, &c. .	25 do	23 pr. ct.	21½ pr. c.
Box boards, paper . . .	3 cents per lb.	same	same
Bracelets, gold or set . .	12½ per cent.	same	same
Bracelets, gilt . . .	25 do	23 pr. ct.	21½ pr. c.
Bracelets, hair . . .	15 do	same	same
Braces, carpenters', without bits	25 do	23 pr. ct.	21½ pr. c.
Braces and bits, carpenters' .	25 do	23 do	21½ do
Brace bits, ...	25 do	23 do	21½ do
Braces or suspenders, silk, with buckles, ...	25 do	free	free
Braces or suspenders, cotton .	25 do	23 do	21½ do
Braces or suspenders, worsted or wool, ...	50 do	38 do	29 do
Braces or suspenders, all leather,	30 do	26 do	23 do
Brackets, ...	25 do	23 do	21½ do
Brads, not exceeding 16 oz. to the 1000, ...	5 cents per 1000	same	same
Brads, exceeding 16 ounces to the 1000, ...	5 cents per lb.	same	same
Braids, in ornaments for head dresses, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Braids, hair, not made up for head-dresses, ...	15 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Braids, hair, made up for head dresses,	25 per cent.	23 pr. ct.	21½ pr. c.
Braids, straw, for making bonnets or hats,	30 per cent.	26 do	23 pr. ct.
Brandy, 1st and 2d proof	53 cents per. gal.	same	same
Brandy, 3d proof	57 do	same	same
Brandy, 4th proof	63 do	same	same
Brandy, 5th proof	72 do	same	same
Brandy above 5th proof	85 do	same	same
Brass, manufactures of	25 per cent.	23 pr. ct.	21½ pr. c.
Brass in plates or sheets, (*See act of Congress, March* 2, 1833, *page* 20.)	free	23 do	21½ do
Brass in bars,	free	same	same
Brass in pigs,	free	same	same
Brass, old, only fit to be re-manufactured,	free	same	same
Brass wire,	25 per cent.	23 pr. ct.	21½ pr. c.
Brass studs,	25 do	23 do	21½ do
Brazier's rods, of $\frac{3}{16}$ to $\frac{8}{16}$ of an inch diameter,	3 cents per lb.	same	same
Brazil paste, or pasta de Brazil,	free	same	same
Brazil pebble,	12½ per cent.	same	same
Brazil wood,	free	same	same
Brazilletto,	free	same	same
Brazil pebbles prepared for spectacles,	12½ per cent.	same	same
Bread baskets, japanned	25 do	23 pr. ct.	21½ pr. c.
Do do plated	25 do	23 do	21½ do
Do do silver	12½ do	same	same
Bricks,	15 do	same	same
Britannia ware,	25 do	23 pr. ct.	21½ pr. c.
Bridle bits,	25 do	23 do	21½ do
Bridles,	30 do	26 do	23 do
Brimstone or sulphur,	free	same	same
Bristol boards,	15 cents per lb.	same	same
Bristol stones,	12½ per cent.	same	same
Bristles,	3 cents per lb.	same	same
Brodequins, woollen	50 per cent.	38 pr. ct.	29 pr. ct.
Brodequins, leather	30 do	26 do	23 do
Bronze casts,	free	same	same
Bronze, all manufactures of	25 per cent.	23 pr. ct.	21½ pr. c.
Bronze powder,	15 do	same	same
Bronze, pale, yellow, white, and red,	15 do	same	same
Bronze liquid, gold or bronze color,	15 do	same	same
Brown, Spanish, dry	1 cent per lb.	same	same
Do do in oil,	1½ cent per lb.	same	same
Brown smalts,	free	same	same
Brooms, hair	15 per cent.	same	same
Brooms, palm leaf	15 do	free	free
Brucine,	free	same	same
Brushes of all kinds,	25 per cent.	23 pr. ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Buckles of copper, brass, iron, steel, pewter, tin, lead, or of which either of these articles is a component material, . .	25 per cent.	23 per ct.	21½ pr. c.
Buckles, chiefly of gold or silver,	12½ do	same	same
Buckram, ...	25 do	free	free
Bugles, musical instruments, .	25 do	23 per ct.	21½ pr. c.
Bugles, glass, if cut, . .	30 do	26 do	23 do
and	3 cents per lb.	same	same
Bugles, glass, if not cut, . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Building stones, . . .	free	same	same
Bullets, ...	15 per cent.	same	same
Bull rushes, . . .	free	same	same
Bulbs, or bulbous roots, . .	free	same	same
Bullion, ...	free	same	same
Bunting, ...	10 per cent.	free	free
Burlaps, ...	15 do	free	free
Burr stones, unwrought . .	free	same	same
Burr stones, wrought . .	free	same	same
Burgundy pitch, . . .	free	same	same
Busts, lead, . . .	free	2 c. p. lb.	2 c. p. lb.
Busts, all other . . .	free	same	same
Buttons, lead . . .	15 per cent.	same	same
Do tin . . .	25 do	23 per ct.	21½ pr. c.
Do entirely glass, not cut,	20 do	same	same
and . . .	2 cents per lb.	same	same
Do entirely glass, cut, .	30 per cent.	26 per ct.	23 per ct.
and . . .	3 cents per lb.	same	same
Do covered with linen, or of which it is a component part, . . .	25 per cent.	23 per ct.	21½ pr. c.
Do of cotton, or of which it is a component part, .	25 do	23 do	21½ do
Do mother of pearl with holes,	15 do	same	same
Do mother of pearl with eyes or shanks, . .	25 do	23 per ct.	21½ pr. c.
Do silver, . . .	12½ do	same	same
Do glass, with metal eyes or shanks, . .	25 do	23 per ct.	21½ pr. c.
Do metal covered, having eyes or shanks, .	25 do	23 do	21½ do
Do fine wove, florentine, not having eyes or shanks,	15 do	free	free
Do gold . . .	12½ do	same	same
Do shell . . .	15 do	same	same
Do ivory . . .	15 do	same	same
Do horn . . .	15 do	same	same
Do bone . . .	15 do	same	same
Do all silk . . .	5 do	free	free
Do brass . . .	25 do	23 pr. ct.	21½ pr. c.
Do iron . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Buttons, steel . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do pewter . . .	25 do	23 do	21½ do
Do of wood and wool, .	25 do	23 do	21½ do
Do of wood and worsted, .	25 do	23 do	21½ do
Butter, ...	5 cents per lb.	same	same
Butchers' knives, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Butt hinges, . . .	25 do	23 do	21½ do
Button moulds, . . .	15 do	same	same
C.			
Cabinet wares, . . .	30 per cent.	26 pr. ct.	23 per ct.
Cables, tarred . . .	4 cents per lb.	same	same
Do untarred, . . .	5 do	same	same
Do made of grass or bark, .	5 do	same	same
Do iron or chain, or parts of	3 do	same	same
Caddie balls, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Cajeput, or cajeputa, oil of .	free	same	same
Cakes, linseed . . .	free	same	same
Calx, ...	free	same	same
Calaminaris lapis, . . .	free	same	same
Calcined magnesia, . .	free	same	same
Calf skins, raw . . .	free	same	same
Calf skins, salted or pickled, in a raw state, . . .	free	same	same
Calf skins, tanned . .	30 per cent.	26 per ct.	23 pr. ct.
Calomel, ...	15 per cent.	same	same
Cambric handkerchiefs, cotton, hemmed, . . .	25 do	23 pr. ct.	21½ pr. c.
Cameos, real . . .	12½ per cent.	same	same
Cameos, imitation of . .	free	same	same
Camel's hair, . . .	free	same	same
Camel's hair pencils, . .	free	same	same
Camphor, refined . . .	12 cents per lb.	same	same
Camphor, crude . . .	free	same	same
Camwood, ...	free	same	same
Canary seed, . . .	free	same	same
Cancrorum oculi, or crab's eyes,	free	same	same
Canella, alba . . .	free	same	same
Candlesticks, alabaster . .	free	same	same
Do bone . .	free	same	same
Do earthenware .	20 per cent.	same	same
Do brass . .	25 do	23 pr. ct.	21½ pr. c.
Do bronze . .	25 do	23 do	21½ do
Do gilt . . .	25 do	23 do	21½ do
Do gold . . .	12½ do	same	same
Do glass, cut . .	30 do	26 per ct.	23 per ct.
and . .	3 cents per lb.	same	same
Do not cut, . .	20 per cent.	same	same
and . .	2 cents per lb.	same	same
Do iron . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do japanned . .	25 do	23 do	21½ do
Do marble . .	30 do	26 do	23 do
Do plated . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Candlesticks, pewter . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do porcelain . .	20 do	same	same
Do silver . .	12½ do	same	same
Do spa . . .	free	same	same
Do stone ware . .	20 per cent.	same	same
Do tin . . .	25 do	23 pr. ct.	21½ pr. c.
Do washed . .	25 do	23 do	21½ do
Candles, tallow . . .	5 cents per lb.	same	same
Do wax . . .	6 do	same	same
Do spermaceti . .	8 do	same	same
Candy, sugar . . .	12 do	same	same
Canes, walking . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Cannetille, a wire ribbon . .	25 do	23 do	21½ do
Cannon, brass . . .	25 do	23 do	21½ do
Do iron . . .	1 cent per lb.	same	same
Cantharides, . . .	free	same	same
Canton crapes, coming from beyond the Cape of Good Hope, .	10 per cent.	same	same
Canvass, for floor cloths or wearing apparel, ...	15 do	free	free
Canvass, for sails, such as sail duck,	15 do	same	same
Caoutchouc gums, . . .	free	same	same
Capers, ...	free	same	same
Cap wire, covered with silk, cotton, flaxen yarn or thread, . .	12 cents per lb.	same	same
Caps and bases, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Caps of chip, . . .	30 do	26 do	23 do
Caps of cotton, . . .	25 do	23 do	21½ do
Caps of fur, ...	30 do	26 do	23 do
Caps, Kilmarnock . . .	30 do	26 do	23 do
Caps of lace, trimmed, . .	25 do	23 do	21½ do
Caps, lace, not trimmed, . .	12½ do	same	same
Caps of leather, . . .	30 do	26 per ct.	23 per ct.
Caps of linen, . . .	25 do	23 do	21½ do
Caps of silk, . . .	25 do	free	free
Caps of wool, . . .	30 do	26 per ct.	23 per ct.
Caps for women, all (except silk) .	25 do	23 do	21½ do
Cap pieces for stills, . .	25 do	23 do	21½ do
Capes, lace, sewed . . .	25 do	23 do	21½ do
Capes, lace, not sewed . .	12½ do	same	same
Carbines or carabines, . .	30 do	26 pr. ct.	23 per ct.
Carbonate of magnesia, . .	free	same	same
Carbonate, sal or brinal of soda, .	15 per cent.	same	same
Carbonate of ammonia, . .	free	same	same
Carbuncles, ...	12½ per cent.	same	same
Cardamom seed, . . .	free	same	same
Cards, playing, . . .	30 cents per pack	same	same
Cards, visiting, . . .	15 cents per lb.	same	same
Cards, blank, for printing, . .	15 do	same	same
Cards, wool . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Cards, cotton . . .	25 do	23 do	21½ do
Carmine, ...	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Caroline plaids, cotton and wool .	50 per cent.	38 per ct.	29 per ct.
Caroline plaids, cotton . .	25 do	23 do	21½ do
Caroline plaids, stripes, cotton .	25 do	23 do	21½ do
Carpeting, Aubuysson . .	63 cts. pr. sq. yd.	same	same
Carpet binding, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Carpets and carpeting, Brussels .	63 cts. pr. sq. yd.	same	same
Carpets and carpeting, ingrained,	35 cts. pr. sq. yd.	same	same
Do do treble ingrained,	63 do	same	same
Carpets and carpeting, Turkey .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do Venetian .	35 cts. pr. sq. yd.	same	same
Do do Wilton .	63 do	same	same
Carpets and carpeting, oil cloth .	25 per cent.	23 per ct.	21½ pr. c.
Carpets and carpeting, straw .	5 do	same	same
Carpets and carpeting, all other kinds of	25 do	23 per ct.	21½ pr. c.
Carpet bags, . . .	50 do	38 pr. ct.	29 per ct.
Carriages of all descriptions, and parts thereof, . . .	30 do	26 do	23 per ct.
Carriage springs, . . .	30 do	26 do	23 do
Carui, or carraway, oil of . .	free	same	same
Carvers, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Cashmere, borders of wool, in whole or in part, . . .	50 do	38 do	29 do
Cashmere of Thibet, . .	15 do	same	same
Do cloth, . . .	50 do	38 per ct.	29 per ct.
Cashmere gown patterns, wool being a component material, .	50 do	38 do	29 per ct.
Cashmere gowns, made . .	50 do	38 do	29 do
Do shawls, Thibet . .	15 do	same	same
Cashmere shawls, wool being a component part, . . .	50 do	38 per ct.	29 per ct.
Casement rods, iron for . .	3 cents per lb.	same	same
Cases, fish skin . . .	free	same	same
Cassimere, woollen . .	50 per cent.	38 per ct.	29 per ct.
Cassimere, cotton, wool being a component part, . . .	50 do	38 per ct.	29 do
Casks, empty . . .	25 do	23 do	21½ do
Cassada, or meal of . .	free	same	same
Cassia, Chinese, Calcutta, and Sumatra, ...	free	same	same
Cassia buds, . . .	free	same	same
Do fistula, . . .	free	same	same
Cassia, oil of . . .	free	same	same
Castanas, or castinai, . .	free	same	same
Castings of plaster, . . .	free	same	same
Castings of iron, (except vessels) all other, not specified, even if with wrought iron rings, hoops, handles, &c.	1 cent per lb.	same	same
Castings, iron vessels . .	1½ cent per lb.	same	same
Castor beans, . . .	free	same	same
Castor oil, ...	40 cents per gal.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Castors, brass or iron . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do wood . . .	25 do	23 do	21½ do
Castors or cruets, silver, with or without glasses, . . .	12½ do	same	same
Castors or cruets, plated, with or without glasses, . . .	25 do	23 per ct.	21½ pr. c.
Castors or cruets, wood, with or without glasses, . . .	25 do	23 do	21½ do
Castor glasses, not in the frames or cruets, cut . . .	30 do	26 do	23 do
and	3 cents per lb.	same	same
Castor glasses, not in the frames or cruets, not cut . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Castorine lize, (woollen cloth) .	50 per cent.	38 pr. ct.	29 per ct.
Castorum, ...	free	same	same
Cast shoe bills, . . .	1 cent per lb.	same	same
Cast iron vessels, not otherwise specified, ...	1½ cent per lb.	same	same
Catches, brass, copper, or iron, .	25 per cent.	23 pr. ct.	21½ pr. c.
Catechu, ...	free	same	same
Catgut, ...	free	same	same
Catsup, ...	free	same	same
Caulking mallets, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Caustic, ...	free	same	same
Cayenne pepper, . . .	15 cents per lb.	same	same
Cedrat, oil of . . .	15 per cent.	same	same
Celtz water, . . .	free	same	same
Cement, Roman . . .	free	same	same
Cerise, eau de, kerch wasser, or cherry water, a cordial, . .	53 cents per gal.	same	same
Ceruse, dry or in oil, . .	5 cents per lb.	same	same
Chafing dishes, copper . .	25 per cent.	23 per ct.	21½ pr. c.
Do do iron or tin, .	25 do	23 do	21½ do
Chain cables, . . .	3 cents per lb.	same	same
Chain breeching, iron . .	25 per cent.	23 per ct.	21½ pr. c.
Chain curbs, gilt . . .	25 do	23 do	21½ do
Do do iron . . .	25 do	23 do	21½ do
Do do plated . .	25 do	23 do	21½ do
Do do silver . .	12½ do	same	same
Do do steel . . .	25 do	23 pr. ct.	21½ pr. c.
Do do tinned . .	25 do	23 do	21½ do
Do do washed . .	25 do	23 do	21½ do
Chains, brass	25 do	23 do	21½ do
Do copper	25 do	23 do	21½ do
Do iron, suitable for cables, .	3 cents per lb.	same	same
Do gold or silver . .	12½ per cent.	same	same
Do gilt	25 do	23 pr. ct.	21½ pr. c.
Do plated . . .	25 do	23 do	21½ do
Do steel . . .	25 do	23 do	21½ do
Do tinned . . .	25 do	23 do	21½ do
Do washed . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Chains, dog . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do ox	25 do	23 do	21½ do
Do trace . . .	25 do	23 do	21½ do
Chairs, sitting . . .	30 do	26 do	23 do
Chalk, red	free	same	same
Chalk, tailors' . . .	free	same	same
Chalk, white . . .	free	same	same
Chambray gauze, cotton, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Chambray, if wool is a component part, ...	50 do	38 do	29 do
Chambray, of silk only, . .	5 do	free	free
Chamomile flowers, . .	free	same	same
Chandeliers, brass . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do glass, cut . .	30 do	26 do	23 do
and . .	3 cents per lb.	same	same
Do glass, not cut .	20 per cent.	same	same
and . .	2 cents per lb.	same	same
Do brass, glass, &c. .	25 per cent.	23 pr. ct.	21½ pr. c.
Charbon, animal . . .	free	same	same
Charts, ...	free	same	same
Charts, books of, not connected with any work of which they form a volume, ... when so connected, will pay the same as the other volumes.	free	same	same
Chaussons, prunello, or other stuff,	25 cents per pair	same	same
Checks, cotton . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Checks, princess, wool . .	50 do	38 do	29 do
Checks, princess, worsted .	10 do	free	free
Checks, linen . . .	25 do	23 pr. ct.	21½ pr. c.
Cheese, ...	9 cents per lb.	same	same
Chemical preparations, not otherwise enumerated, . .	free	same	same
Chemical salts, not otherwise enumerated, . . .	free	same	same
Chenille, cords or trimming of, cotton being a component part, .	25 per cent.	23 pr. ct.	21½ pr. c.
Cheroots, (India segars,) . .	$2 50 per 1000	same	same
Cherry rum, a cordial, . .	53 cents per gal.	same	same
Chess men, bone, ivory, or rice,	free	same	same
Do wood . .	25 per cent.	23 per ct.	21½ pr. c.
Chest handles, . . .	25 do	23 do	21½ do
Children's shoes, . . .	15 cents per pair	same	same
Do slippers, . .	15 do	same	same
China ware, . . .	20 per cent.	same	same
China root, ...	free	same	same
Chinchilla skins, undressed .	free	same	same
Do do dressed . .	12½ per cent.	same	same
Chintz binding, . . .	25 do	23 pr. ct.	21½ pr. c.
Do subject to the provisions respecting all cotton goods,	25 do	23 do	21½ do
Chip hats or bonnets, . .	30 do	26 do	23 do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Chisels, socket . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Do all other . . .	25 do	23 do	21½ do
Chlorometers, glass . .	20 do	same	same
Chocolate, ...	4 cents per lb.	same	same
Cholets, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Choppa romals and bandanna handkerchiefs, . . .	10 do	same	same
Chowdagary, a manufacture of cotton, ...	25 do	23 pr. ct.	21½ pr. c.
Chromate of potash, . .	12½ do	same	same
Chromic yellow, . . .	free	same	same
Chromic acid, . . .	free	same	same
Chronometers, . . .	12½ per cent.	same	same
Chrysolites, . . .	12½ do	same	same
Chrystals of tin, . . .	free	same	same
Ciar, or coiar, rope . .	5 cents per lb.	same	same
Cicuta, ...	free	same	same
Cigars, ...	$2 50 per 1000	same	same
Cinchona, ...	free	same	same
Cinchonine, . . .	free	same	same
Cinnabar, ...	free	same	same
Cinnamon, ...	free	same	same
Do oil of . . .	free	same	same
Circingle webb, (woollen,) .	50 per cent.	38 pr. ct.	29 pr. ct.
Circassians, wool . . .	50 do	38 do	29 do
Citrate of lime, . . .	free	same	same
Citric acid, . . .	free	same	same
Citron, in its natural state, .	free	same	same
Do preserved . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do oil of . . .	15 do	same	same
Civit, oil of . . .	free	same	same
Clasps, brass . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do gold or silver . .	12½ do	same	same
Do gilt or plated . .	25 do	23 pr. ct.	21½ pr. c.
Do steel . . .	25 do	23 do	21½ do
Do set, gold or silver . .	12½ do	same	same
Do iron . . .	25 do	23 pr. ct.	21½ pr. c.
Clay, ground or prepared . .	free	same	same
Do unwrought . . .	free	same	same
Clayed sugar, white . .	3⅓ cents per lb.	same	same
Cloaks, ...	50 per cent.	38 pr. ct.	29 per ct.
Cloak pins, gilt or plated . .	25 do	23 do	21½ do
Do iron or steel . .	25 do	23 do	21½ do
Clocks, ...	25 do	23 do	21½ do
Cloth, India rubber, wool being a component part, . . .	50 do	38 do	29 do
Cloth, India rubber, cotton, linen, or hemp, being a component part,	25 do	23 do	21½ do
Cloth, woollen . . .	50 do	38 do	29 do
Do India rubber, according to the materials of which it is composed.			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Cloths, leopard spot . .	50 per cent.	38 pr. ct.	29 pr. ct.
Do bolting . . .	5 per cent.	free	free
Do all oil, for floors, patent, stamped, printed, or painted,	43 cts. per sq. yd.	same	same
Do oil, not denominated patent floor cloth, . .	12½ do.	same	same
Do furniture oil . .	12½ .do	same	free
Do hemp . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Clothing, ready made . .	50 do	38 do	29 do
Cloves, ...	free	same	same
Do oil of . . .	free	same	same
Coaches, or parts thereof, .	30 per cent.	26 per ct.	23 pr. ct.
Coach furniture, . . .	30 do	26 do	23 do
Coach lace, all kinds of . .	35 do	29 do	24½ do
Coal, per heaped bushel, . .	6 cents	same	same
Coal-hods, copper . . .	25 per cent.	23 per ct.	21½ pr. c.
Do iron . . .	25 do	23 do	21½ do
Cobalt, ...	free	same	same
Cochineal, ...	free	same	same
Coculus indicus, . . .	free	same	same
Cocks, ...	25 per cent.	23 per ct.	21½ pr. c.
Cocoa, ...	free	same	same
Codfish, dry . . .	$1 per quintal	same	same
Coffee, ...	free	same	same
Coffee mills, . . .	25 per cent.	23 per ct.	21½ pr. c.
Coins, gold or silver, . .	free	same	same
Coins, cabinets of, specially imported, ...	free	same	same
Coins, cabinets of, not specially imported, and of copper, . .	25 per cent.	23 per ct.	21½ pr. c.
Coins, copper, . . .	25 do	23 do	21½ do
Colcother, dry . . .	1 cent per lb.	same	same
Do in oil . . .	1½ do	same	same
Coldcream, . . .	15 per cent.	same	same
Colocynth, ...	free	same	same
Cologne water, . . .	15 per cent.	same	same
Coloquintida, . . .	free	same	same
Colors, water . . .	free	same	same
Colt's foot, ...	free	same	same
Cols, sanglier, cravat stiffners, .	25 per cent.	23 per ct.	21½ pr. c.
Comb brushes, . . .	25 do	23 do	21½ do
Combs, curry . . .	25 do	23 do	21½ do
Do gilt . . .	25 do	23 do	21½ do
Do brass . . .	25 do	23 do	21½ do
Do horn . . .	15 do	same	same
Do wood . . .	25 do	23 per ct.	21½ pr. c.
Do iron . . .	25 do	23 do	21½ do
Do lead . . .	25 do	23 do	21½ do
Do ivory . . .	15 do	same	same
Do bone . . .	15 do	same	same
Do shell . . .	15 do	same	same
Do steel . . .	25 do	23 pr. ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Combs, copper . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Commode handles, . .	25 do	23 do	21½ do
Do knobs, . . .	25 do	23 do	21½ do
Comforters, made of wool, .	50 do	38 do	29 do
Comfits, preserved in sugar or brandy, ...	25 do	23 do	21½ do
Compasses, brass, iron, or steel, .	25 do	23 do	21½ do
Do mariners' . .	25 do	23 do	21½ do
Do wood . . .	25 do	23 do	21½ do
Composition bolts, nails, rods and spikes, ...	25 do	23 do	21½ do
Concans, India . . .	10 do	same	same
Coney wool, . . .	free	same	same
Confectionary, preserved in sugar or brandy, .	25 per cent.	23 pr. ct.	21½ pr. c.
Do other . .	15 do	same	same
Conserves, . . .	15 do	same	same
Contrayema root, . . .	free	same	same
Copper, braziers', in sheets, (*See Act of Congress, March* 2, 1833, *page* 20.) . . .	free	15 pr. ct.	15 per ct.
Copper, in plates or sheets, weighing over 34 oz. taken as braziers' copper, ...	free	15 do	15 do
Copper bottoms, cut round, .	free	15 do	15 do
Do do raised on the edge,	free	15 do	15 do
Do still bottoms, . .	free	15 do	15 do
Do plates, engraved, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do plates or sheets to engrave upon, if polished, .	25 do	23 do	21½ do
Do manufactures of, not otherwise specified, . .	25 do	23 do	21½ do
Do wire, . . .	25 do	23 do	21½ do
Do vessels, . . .	25 do	23 do	21½ do
Do for the use of the mint, .	free	same	same
Do suited to the sheathing of ships, . . . but none is to be so considered except that which is 14 inches wide and 48 inches long, and weighing from 14 to 34 oz. per square foot.	free	same	same
Do rods, . . .	4 cents per lb.	same	same
Do bolts, . . .	4 do	same	same
Do spikes, . . .	4 do	same	same
Do nails, . . .	4 do	same	same
Do in pigs, . . .	free	same	same
Do in bars, . . .	free	same	same
Do old, fit only to be re-manufactured, . . .	free	same	same
Copperas, ...	$2 per cwt.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Copper, chafing dishes, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do sulphate of . .	4 cents per lb.	same	same
Copal gum, . . .	free	same	same
Coral, ...	free	same	same
Cordage, tarred . . .	4 cents per lb.	same	same
Do untarred . . .	5 do	same	same
Cordials, ...	53 cents per gal.	same	same
Coriander seed, . . .	free	same	same
Corks, ...	12 cents per lb.	same	same
Cork tree, bark of, unmanufactured	free	same	same
Cornelian stone, . . .	12½ per cent.	same	same
Corn fans, ...	25 do	23 pr. ct.	21½ pr. c.
Corn, *except oats and wheat*, .	free	same	same
Corrosive sublimate, . .	15 per cent.	same	same
Cosmetics, ...	15 do	same	same
Cotton bagging, . . .	3½ cts. per sq. yd.	same	same
Cotton, easy embroidery or floss,	25 per cent.	23 per ct.	21½ pr. c.
Cotton, ...	3 cents per lb.	same	same
Cotton cord, . . .	25 per cent.	23 per ct.	21½ pr. c.
Cotton braces or suspenders, .	25 do	23 do	21½ do
Cotton, all manufactures of, or of which cotton shall be a component part, not otherwise enumerated, ...	25 do	23 do	21½ do
Cotton, all manufactures of, not dyed, colored, printed, or stained, not exceeding in value 30 cents per square yard, shall be valued at 30 cents per square yard.	25 do	23 do	21½ do
Cotton, all manufactures of, or cloths of which cotton shall be a component part, not otherwise described, if dyed, colored, printed, or stained in whole or in part, and *not* exceeding in value 35 cents the square yard, shall be taken and deemed to have cost 35 cents the square yard, and charged with duty accordingly, . .	25 do	23 do	21½ do
Cottons, kendal, of which wool shall be the only material, the value whereof shall not exceed 35 cents a square yard, . . .	5 do	same	same
Cottons, kendal, the materials being cotton and wool, . .	50 do	38 per ct.	29 per ct.
Cottons, kendal, entirely of wool, the value being over 35 cents a square yard, . . .	50 do	38 do	29 do
Cotton mits, . . .	25 do	23 do	21½ do
Cotton gloves, . . .	25 do	23 do	21½ do
Cotton thread, twist and yarn, all unbleached and uncolored, the			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
original cost of which shall be less than 60 cents per lb., shall be deemed and taken to have cost 60 cents per lb. and shall be charged with duty accordingly, . .	25 per cent.	23 pr. ct.	21½ pr c.
Cotton thread, twist and yarn, all bleached or colored, the original cost of which shall be less than 75 cents per lb., shall be deemed and taken to have cost 75 cents per lb. and shall be charged with duty accordingly, . .	25 do	23 do	21½ do
Cotton lace, (except coach lace,)	12½ do	same	same
Cotton stockings, . . .	25 do	23 pr. ct.	21½ pr. c.
Counters, bone, ivory, pearl or rice,	free	same	same
Counters, gold or silver, . .	12½ per cent.	same	same
Counting-house boxes, entirely paper, . , . .	15 do	same	same
Counting-house boxes, with brass rings, ...	25 do	23 pr. ct.	21½ pr. c.
Court plaster, . . .	5 do	free	free
Covers, oil silk hat . .	50 do	free	free
Cow hides, raw . . .	free	same	same
Cow hides, tanned . .	30 per cent.	26 per ct.	23 per ct.
Cowage, or cowitch, . .	free	same	same
Cowries, (shells) . . .	free	same	same
Crab claws, . . .	free	same	same
Crapes, silk, from beyond the Cape of Good Hope, . . .	10 per cent.	same	same
Crash, ...	15 do	free	free
Cranks, ...	25 do	23 pr. ct.	21½ pr. c.
Do mill, of wrought iron, .	4 cents per lb.	same	same
Cravats, in pieces or single, unmade according to their material.			
Cravats, ready made, . .	50 per cent.	38 pr. ct.	29 per ct.
Cravat stiffeners, . . .	25 do	23 do	21½ do
Crayons, ...	15 do	same	same
Crayon pencils, of lead, . .	25 do	23 pr. ct.	21½ pr. c.
Creas, cotton and linen, . .	25 do	23 do	21½ do
Creas, linen . . .	15 do	free	free
Cream of tartar, . . .	free	same	same
Crepelisse, . . .	5 per cent.	free	free
Crocus powder, . .	free	same	same
Crockery, ...	20 per cent.	same	same
Crowns, Leghorn hat . .	30 do	26 per ct.	23 per ct.
Crucibles, black lead, . .	15 do	same	same
Do sand . . .	20 do	same	same
Crystals, watch . . .	12½ do	same	same
Do glass, for seals, . .	30 do	26 pr. ct.	23 per ct.
and . . .	3 cents per lb.	same	same
Do stone, . . .	free	same	same
Do orange, . . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Cubebs,	free	same	same
Cudbear,	free	same	same
Cummin seed,	free	same	same
Cupboard turns,	25 per cent.	23 pr. ct.	21½ pr. c.
Curls, hair	25 do	23 do	21½ do
Curriers' knives,	25 do	23 do	21½ do
Currants,	free	same	same
Curtain rings,	25 per cent.	23 pr. ct.	21½ pr. c.
Custas, as manufactures of cotton,	25 do	23 do	21½ do
Cut iron nails,	5 cents per lb.	same	same
Cutting knives,	30 per cent.	26 per ct.	23 pr. ct.
Cut glass ware, not otherwise specified,	30 do	26 do	23 do
and	3 cents per lb.	same	same
Cutlasses,	25 per cent.	23 pr. ct.	21½ pr. c.
Cutlery,	25 do	23 do	21½ do
Cyanide of iodine,	free	same	same
Do of potassium,	free	same	same
Do of zinc,	free	same	same
D.			
Daggers,	25 per cent.	23 pr. ct.	21½ pr. c.
Decanters, cut glass	30 per cent.	26 do	23 do
and	3 cents per lb.	same	same
Decanters, plain	20 per cent.	same	same
and	2 cents per lb.	same	same
Delph,	20 per cent.	same	same
Delphine,	free	same	same
Demijohns,	25 cents each.	same	same
Denmark satin, or satteen, if cotton is a component material,	25 per cent.	23 per ct.	21½ pr. c.
Denmark satin, or satteens, entirely stuff,	10 do	free	free
Dentrifice,	15 do	same	same
Devonshire kerseys,	50 do	38 per ct.	29 per ct.
Diamonds,	12½ do	same	same
Do set in steel, glaziers'	12½ do	same	same
Diaper, linen	15 do	free	free
Diapers, cotton	25 do	23 per ct.	21½ pr. c.
Diapers, hemp	25 do	23 do	21½ do
Dice, ivory or bone	free	same	same
Dimities and dimity muslin,	25 per cent.	23 pr. ct.	21½ pr. c.
Dimity furniture, dimity cambrics, and all other dimity,	25 do	23 do	21½ do
Directions for patent medicines,	free	same	same
Dirks,	25 per cent.	23 per ct.	21½ pr. c.
Dishes, chafing, copper	25 do	23 do	21½ do
Do do iron or tin	25 do	23 do	21½ do
Dish mats, of oil or floor cloth,	12½ cts. pr. sq. yd.	same	same
Do lined with woollen,	12½ do	same	same
Distilled vinegar, medicinal,	free	same	same
Diuretic, sal	free	same	same
Dividers, brass, iron or steel	25 per cent.	23 per ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Dividers, silver . . .	12½ per cent.	same	same
Do wood . . .	25 do	23 per ct.	21½ pr. c.
Dog chains, . . .	25 do	23 do	21½ do
Dolls, dressed . . .	25 do	23 do	21½ do
Do leather . . .	30 do	26 do	23 do
Do paper heads . . .	15 do	free	free
Do wax	free	same	same
Do wood . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Domets, a flannel, . . .	16 cts. pr. sq. yd.	same	same
Dominos, bone or ivory . .	free	same	same
Dowlas, ...	15 per cent.	free	free
Doyley's cotton, . . .	25 do	23 per ct.	21½ pr. c.
Do linen, . . .	25 do	free	free
Do woollen, . . .	50 do	38 per ct.	29 per ct.
Down, ...	15 do	same	same
Dragon's blood, . . .	free	same	same
Drawing pencils, (black lead) .	25 per cent.	23 per ct.	21½ pr. c.
Drawing pencils, for drawing, (not black lead) . . .	15 do	same	same
Drawings, ...	free	same	same
Drawer knobs, of brass, iron, steel, washed, gilt or plated, . .	25 per cent.	23 per ct.	21½ pr. c.
Drawer knobs, of brass and glass,	25 do	23 do	21½ do
Do do entirely of cut glass,	30 do	26 do	23 do
and	3 cents per lb.	same	same
Do do entirely of plain glass,	20 per cent.	same	same
and	2 cents per lb.	same	same
Do do ivory . .	free	same	same
Drawer knobs, bone . .	free	same	same
Drawing knives, . . .	30 per cent.	26 per ct.	23 per ct.
Drawers, guernsey, wool, or cotton	50 do	38 do	29 do
Drawers, knit, without needle-work	50 do	23 do	21½ do
Do silk, . . .	50 do	free	free
Drawers, chest of . . .	30 do	26 per ct.	23 per ct.
Dressed furs, . . .	12½ do	same	same
Dried pulp, ...	free	same	same
Drillings, linen . . .	15 per cent.	free	free
Drillings, if cotton be a component material, subject to the regulations respecting cotton cloths, .	25 do	23 per ct.	21½ pr. c.
Drugs, dyeing, not otherwise enumerated, ...	free	same	same
Drugs, medicinal, not otherwise enumerated, . . .	free	same	same
Duck, Holland, English, Russia, Ravens, half-duck, and all other sail-duck, ...	15 per cent.	same	same
Durants, ...	10 do	free	free
Dust pans, ...	25 do	23 per ct.	21½ pr. c.
Dutch pink, . . .	free	same	same
Dyeing, articles used principally for, not otherwise enumerated, .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Dye woods, . . .	free	same	same
Dyeing drugs, and materials for composing dyes, not otherwise enumerated, . . .	free	same	same
E.			
Earth, in oil . . .	1½ cent per lb.	same	same
Earth, brown, red, blue, yellow, dry, as ochre, . . .	1 do	same	same
Earthenware, . . .	20 per cent.	same	same
Ebony, *unmanufactured*, . .	free	same	same
Do manufactures of, or of which it is the material of chief value, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Elastic garters, made of elastic wire, covered with leather, with metal clasps, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Elephant's teeth, . . .	free	same	same
Elecampane, . . .	free	same	same
Embroidery, if done by hand with a needle, and with thread of gold,	12½ per cent.	same	same
Emeralds, ...	12½ do	same	same
Emery, ...	free	same	same
Emetic, tartar . . .	15 per cent.	same	same
Engraver's copper, prepared or polished, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Engraver's scrapers, . .	25 do	23 do	21½ do
Engraver's burnishers, . .	25 do	23 do	21½ do
Engraved lines, paper, . .	15 do	free	free
Do drawing books, .	15 do	same	same
Do or lined apothecaries' glass measures, .	20 do	same	same
and . . .	2 cents per lb.	same	same
Engravings, books of, without letter-press, . . .	free	same	same
Engravings, books of, with any letter-press, according to the language, (*See Partial Circular, page* 18.) . . .			
Epaulets, plated . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do gilt . . .	25 do	23 do	21½ do
Do mi fin . . .	25 do	23 do	21½ do
Do wool . . .	50 do	38 do	29 do
Do cotton . . .	25 do	23 do	21½ do
Do of gold and silver,	free	same	same
Epsom salts, . . .	4 cents per lb.	same	same
Equalizing files, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Escutcheons, silver . .	12½ do	same	same
Escutcheons, brass, iron, steel, gilt or plated, . . .	25 do	23 pr. ct.	21½ pr. c.
Escutcheon pins, . . .	25 do	23 do	21½ do
Essence of aspic, or d'aspic, .	15 do	same	same
Do bergamot, . .	15 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Essence of juniper, . .	free	same	same
Do cloves, . .	free	same	same
Do lavender, . .	15 per cent.	same	same
Do lemons, . .	15 do	same	same
Do muscade or nutmegs,	15 do	same	same
Do mustard, . .	free	same	same
Do oranges, . .	15 per cent.	same	same
Do origanum, or thyme,	15 do	same	same
Do rosemary, . .	15 do	same	same
Do rose, . . .	15 do	same	same
Do rue, . . .	free	same	same
Do sabine, . .	free	same	same
Do spruce, . .	free	same	same
Do Tyre, . . .	15 per cent.	same	same
Do ginger, . .	15 do	same	same
Do peppermint, . .	15 do	same	same
Estopillas, linen . . .	15 do	free	free
Etchings or engravings, . .	free	same	same
Ether, ...	free	same	same
Etoile, or stars for ornaments, gold silver, or mi fin . . .	12½ per cent.	same	same
Ether, sulphuric . . .	free	same	same
Extract of Balladonna, . .	free	same	same
Do Campeachy wood, .	free	same	same
Do cicutæ, . .	free	same	same
Do colocynth, . .	free	same	same
Do elaterium, . .	free	same	same
Do gentian, . .	free	same	same
Do hyosciamus, . .	free	same	same
Do logwood, . .	free	same	same
Do annux vomica, .	free	same	same
Do opium, . .	free	same	same
Do rhatania, . .	free	same	same
Do rhubarb, . .	free	same	same
Do stramonium, . .	free	same	same
Eyes and rods for stairs, . .	25 per cent.	23 per ct.	21½ pr. c.
Eyes, bull's, a bean, . .	free	same	same
Eyes, bull's, glass, . .	20 per cent.	same	same
and	2 cents per lb.	same	same
F.			
False collars, . . .	50 per cent.	38 pr. ct.	29 pr. ct.
Fans, ...	25 do	23 do	21½ do
Fancy soap, . . .	15 do	same	same
Fancy, or perfumed shaving soaps, including Windsor soap, and wash balls, ...	15 do	same	same
Fancy vials and bottles not exceeding the capacity of four ounces each, ...	$2 50 per gross	same	same
Fancy vials and bottles exceeding 4 oz. and not exceeding 16 oz. each, ...	$3 25 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Fastenings, shutter or other, of copper, iron, steel, brass, gilt, plated or japanned, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Fearnought cloth, . . .	50 do	38 do	29 do
Feathers, ornamental . .	25 do	23 do	21½ do
Do for beds, . .	15 do	same	same
Felt, patent adhesive, for ships' bottoms, ...	50 do	free	free
Felts, or hat bodies made in whole or in part of wool, . .	18 cents each	same	same
Felting, hatters' . . .	50 per cent.	38 pr. ct.	29 pr. ct.
Fennel, essence and oil of .	free	same	same
Ferrets, cotton . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Ferri, rubigo . . .	free	same	same
Fiddles, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Fids, ...	25 do	23 do	21½ do
Fifes, bone . . .	15 do	same	same
Fifes, ivory . . .	15 do	same	same
Fifes, of wood, . . .	30 do	26 pr. ct.	23 pr. ct.
Figures, alabaster, . .	free	same	same
Do brass . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do bronze . . .	25 do	free	free
Do (such as used in churches) gold or silver, . .	12½ do	same	same
Do gilt or plated . .	25 do	23 pr. ct.	21½ pr. c.
Do marble . . .	30 do	26 do	23 do
Do plaster . . .	free	same	same
Figs, ...	free	same	same
Fig blue, ...	free	same	same
Filberts, ...	free	same	same
Files, ...	25 per cent.	23 pr. ct.	21½ pr. c.
File cuts, ...	25 do	23 do	21½ do
Filtering stones, . . .	free	same	same
Fire arms, other than muskets and rifles, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Fire crackers, . . .	free	same	same
Fire irons, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Fish, pickled, in kegs, to be estimated a certain number to the barrel, ...	100 cents per brl.	same	same
Fish, foreign caught, dry . .	100 cts. pr 112 lbs.	same	same
Fish, mackerel, pickled . .	150 cents per brl.	same	same
Fish, salmon, pickled or dry salted	200 do	same	same
Fish, salmon, smoked, . .	100 cts. pr 112 lbs.	same	same
Fish, all other pickled . .	100 cents per brl.	same	same
Fish glue, called isinglass, .	free	same	same
Fish hooks, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Fish sauce, . . .	free	same	same
Fish skins, raw . . .	free	same	same
Fish skin cases, . . .	free	same	same
Fisheries of the United States and their territories, all products of the	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Fishing nets, other than dip or scoop nets,	5 cents per lb.	same	same
Flags, floor matting, made of	5 per cent.	same	same
Flags, carpets aud carpeting, mats, and floor cloths, made of	5 do	same	same
Flageolets, wood	30 do	26 pr. ct.	23 per ct.
Do bone or ivory	15 do	free	free
Flannels,	16 cts. per sq. yd.	same	same
Flannel, swan skin	16 do	same	same
Flap hinges,	25 per cent.	23 pr. ct.	21½ pr. c.
Flasks, or bottles that come in gin cases,	$2 50 per gross	same	same
Flasks, powder, brass, copper or japanned	25 per cent.	23 pr. ct.	21½ pr. c.
Flasks, horn, entirely of	free	same	same
Flat irons,	25 per cent.	1 c. p. lb.	1 c. p. lb.
Flats, for making hats or bonnets,	30 do	26 do	23 do
Flax, unmanufactured	free	same	same
Flax, all manufactures of, not otherwise specified,	25 per cent.	free	free
Fleams,	25 do	23 pr. ct.	21½ pr. c.
Fleshers' (knives,)	25 do	23 do	21½ do
Flies, Spanish or cantharides,	free	same	same
Flints,	free	same	same
Flint stone,	free	same	same
Float files,	25 per cent.	23 pr. ct.	21½ pr. c.
Floor cloths, all stamped, printed or painted,	43 cts. per sq. yd.	same	same
Floor cloth, dish or table mats of	12½ do	same	same
Floor cloth, lined with woollen or wool,	12½ do	same	same
Floor matting, all	5 per cent.	same	same
Flor benzoin,	free	same	same
Florentine buttons, covered with bombazette over a metal form,	25 per cent.	23 pr. ct.	21½ pr. c.
Floss silk, coming from beyond the Cape of Good Hope,	10 do	same	same
Floss cotton,	25 do	23 pr. ct.	21½ pr. c.
Flour, of wheat,	50 cents per cwt.	same	same
Flour, of other grain,	free	same	same
Flour-sulphur,	free	same	same
Flower water, orange	free	same	same
Flowers, artificial	25 per cent.	23 per ct.	21½ pr. c.
Do all natural	free	same	same
Flutes, of wood,	30 per cent.	26 per ct.	23 pr. ct.
Do ivory or bone, entirely,	free	same	same
Flushings,	50 per cent.	38 pr. ct.	29 pr. ct.
Foils, fencing	25 do	23 do	21½ do
Foil, tin	free	same	same
Fol, digitalis	free	same	same
Forks, of gold or silver,	12½ per cent.	same	same
Forks, of brass, lead, pewter, iron,			

	Tariff of 1832.	1840, '41	*To June* 30, 1342.
steel, tin, or of which either of these is a component part,	25 per cent.	23 pr. ct.	21½ pr. c.
Forks, wood, wholly of	25 do	23 do	21½ do
Forks, with wood, ivory, turtle shell, mother of pearl, deer horn, or bone handle, and with iron or steel blades,	25 do	23 do	21½ do
Forge hammers,	1 cent per lb.	same	same
Forbidden fruit,	free	same	same
Fossils,	free	same	same
Fox glove,	free	same	same
Frames, or sticks for umbrellas or parasols,	25 per cent.	23 per ct.	21½ pr. c.
Frames, plated cruet	25 do	23 do	21½ do
Frames, quadrant	25 do	23 do	21½ do
Frames, silver cruet	12½ do	same	same
Frankfort black,	free	same	same
Frankincense,	free	same	same
French green,	free	same	same
Fringes for coach makers or upholsterers, made of cotton, or of cotton and silk,	25 per cent.	23 per ct.	21½ pr. c.
Fringes, wool being a component material,	50 do	38 do	29 do
Fringes, merino	50 do	38 do	29 do
Frize, or ratteens,	50 do	38 do	29 do
Frizettes, hair	25 do	23 do	21½ do
Frizettes, silk	25 do	free	free
Frocks, guernsey, or other	50 do	38 pr. ct.	29 per ct.
Frosts, (glass)	free	same	same
Fruits, preserved in brandy or sugar	25 per cent.	23 per ct.	21½ pr. c.
Fruits, pickled,	15 do	same	same
Fruits, all other	free	same	same
Frying pans,	25 per cent.	23 per ct.	21½ pr. c.
Fullers' boards,	15 cents per lb.	same	same
Furniture, coach and harness	30 per cent.	26 pr. ct.	23 pr. ct.
Furniture, brass, copper, iron or steel, not coach or harness,	25 do	23 do	21½ do
Furnitures, calico or chintz	25 do	23 do	21½ do
Furs, undressed	free	same	same
Fur, dressed	12½ per cent.	same	same
Fur, hats or caps of	30 do	26 pr. ct.	23 per ct.
Fur, hat bodies or felts,	free	same	same
Fustic,	free	same	same
G.			
Galanga,	free	same	same
Galbanum, gum	free	same	same
Gallengal, or gallengal root,	free	same	same
Galloons, pound	25 per cent.	23 per ct.	21½ pr. c.
Galls, nut	free	same	same
Gamboge,	free	same	same
Game bags, leather	30 per cent.	26 per ct.	23 pr. ct.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Game bags, twine . . .	25 per cent.	23 per ct.	21½ pr. c.
Garance, or madder, . .	free	same	same
Garnets, glass . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Garnets, a precious stone, .	12½ per cent.	same	same
Do imitation of, a composition,	15 do	free	free
Do hardware . .	25 do	23 per ct.	21½ pr. c.
Garden seeds, . . .	free	same	same
Garters, elastic, made of wire covered with leather, with or without metal clasps, . .	25 per cent.	23 per ct.	21½ pr. c.
Garters, india rubber, with clasps,	25 do	23 do	21½ do
Gauze, cotton, or silk and cotton, .	25 do	23 do	21½ do
Gelatine, a species of glue for clarifying, ...	5 cents per lb.	same	same
Gems, specially imported, . .	free	same	same
Gems, not specially imported, .	12½ per cent.	same	same
Gentian, or gentian root, . .	free	same	same
Gig hames, ...	25 per cent.	23 per ct.	21½ pr. c.
Gig springs, . . .	30 do	26 do	23 do
Gig handles, . . .	30 do	26 do	23 do
Gigot, balloons for sleeves, .	25 do	23 do	21½ do
Gilla handkerchiefs, . .	25 do	23 do	21½ do
Gillas, ...	25 do	23 do	21½ do
Gilt bases, ...	25 do	23 do	21½ do
Gilt capitals, . . .	25 do	23 do	21½ do
Gilt chains, ...	25 do	23 do	21½ do
Gilt ear-rings, . . .	25 do	23 do	21½ do
Gilt paper, ...	25 do	23 do	21½ do
Gilt pins, ...	25 do	23 do	21½ do
Gilt rings, ...	25 do	23 do	21½ do
Gilt ware, silver . . .	12½ do	same	same
Gilt ware, of other metals, .	25 do	23 per ct.	21½ pr. c.
Gilt wire, ...	25 do	23 do	21½ do
Gilt watch chains, . . .	25 do	23 do	21½ do
Gilt watch seals, . . .	25 do	23 do	21½ do
Gilt watch keys, . . .	25 do	23 do	21½ do
Gilt wood, ...	25 do	23 do	21½ do
Gilt studs, ...	25 do	23 do	21½ do
Gimblets, ...	25 do	23 do	21½ do
Gimps, cotton . . .	25 do	23 do	21½ do
Do silk, ...	5 do	free	free
Do thread, . . .	25 do	23 per ct.	21½ pr. c.
Do wire being a component part	25 do	23 do	21½ do
Gin, 1st proof, . . .	57 cents per gal.	same	same
Gin, 2d do . . .	60 do	same	same
Gin, 3d do . . .	63 do	same	same
Gin, 4th do . . .	67 do	same	same
Gin, 5th do . . .	75 do	same	same
Gin, above 5th proof, . .	90 do	same	same
Ginger, ground . . .	free	same	same
Do roots, . . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Ginger, essence of . .	15 per cent.	same	same
Gin cases, with bottles in them, the cases pay . . .	25 do	same 23 per ct.	same 21½ pr. c.
and the bottles .	$2 50 per gross	same	same
Ginghams, (as cottons) . .	25 per cent.	23 per ct.	21½ pr. c.
Ginseng, ...	free	same	same
Girandoles, of metal, or glass and metal, ...	25 per cent.	23 per ct.	21½ pr. c.
Glass, of antimony, . .	free	same	same
Glass, apothecaries' vials and bottles not exceeding the capacity of six ounces each, . . .	$1 75 per gross	same	same
Glass, apothecaries' vials, *above* six ounces, and *not* exceeding 16 oz. each, ...	$2 25 do	same	same
Glass bottles, black, *not* exceeding the capacity of one quart, .	$2 00 do	same	same
Glass bottles, black, exceeding *one* quart, ...	$2 50 do	same	same
Glass, broken . . .	free	same	same
Glass, buttons, cut, entirely of .	30 per cent.	26 per ct.	23 per ct.
and	3 cents per lb.	same	same
Glass buttons, with metal eyes or shanks, ...	25 per cent.	23 per ct.	21½ pr. c.
Glass, commode knobs, entirely of	30 do	26 do	23 do
and	3 cents per lb.	same	same
Glass, commode knobs, with brass or composition shanks, . .	25 per cent.	23 per ct.	21½ pr. c.
Glass, green, pocket bottles, .	20 per cent.	same	same
and	2 cents per lb.	same	same
Glass, looking, plates, not silvered,	20 per cent.	same	same
and	2 cents per lb.	same	same
Glass, looking, plates, silvered, .	20 per cent.	same	same
Glasses, hour . . .	15 do	same	same
Do looking . . .	20 do	same	same
Glasses, looking, with paper and wood frames, . . .	15 do	same	same
Glass measures, apothecaries' lined and engraved, . . .	20 do	same	same
and	2 cents per lb.	same	same
Glass, paintings on . ..	free	same	same
Glass shades for time-pieces or mantel ornaments, . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Glass, cut, all wares of, *not specified*,	30 per cent.	26 per ct.	23 per ct.
and	3 cents per lb.	same	same
Glass, not cut, all *other* articles of, not specified, . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Glass, manufactures, or articles of glass, which cannot fairly be brought within the operation of			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
the act of 22d May, 1824, because it would be difficult to ascertain the weight of the glass separately from the other materials connected with it, . . .	15 per cent.	same	same
Glass, watch, or watch crystals, .	12½ do.	same	same
Glass, window, *not* above 8 by 10 inches in size, . . .	$3 per 100 sq. ft.	same	same
Glass, window, *not* above 10 by 12 inches, ...	$3 50 do	same	same
Glass, window, above 10 by 12 inches, ...	$4 00 do	same	same
Glass, window, all in plates uncut,	$4 00 do	same	same
Glauber salts, . . .	2 cents per lb.	same	same
Glaziers' diamonds, set in steel, .	12½ per cent.	same	same
Globes, ...	25 do	23 pr. ct.	21½ pr. c.
Gloves, angora . . .	25 do	23 do	21½ do
Do worsted . . .	25 do	23 do	21½ do
Do cotton . . .	25 do	23 do	21½ do
Do leather . . .	30 do	26 do	23 do
Do linen . . .	25 do	23 do	21½ do
Do silk . . .	5 do	free	free
Do woollen . . .	25 do	23 per ct.	21½ pr. c.
Glue, ...	5 cents per lb.	same	same
Glue, a species for purifying liquors	free	same	same
Goats' hair, or wool, . .	free	same	same
Goats' skins, raw . . .	free	same	same
Do do tanned . .	30 per cent.	26 per ct.	23 per ct.
Gold epaulets, . . .	free	same	same
Gold, all articles composed *wholly* or *chiefly* of, in quantity, .	12½ per cent.	same	same
Gold beaters' brime, . .	free	same	same
Gold beaters' skins, . .	free	same	same
Gold coin and bullion, . .	free	same	same
Gold dust, . . .	free	same	same
Gold or silver lace, even if mi fin,	12½ per cent.	same	same
Gold leaf, ...	12½ do	same	same
Gold, muriate of . . .	free	same	same
Gold ornaments, made by spreading gold leaf on very thin paper, .	12½ per cent.	same	same
Gold, oxide of . . .	free	same	same
Gold paper, in sheets, strips, or other form, ...	free	same	same
Gold size, ...	free	same	same
Gold shell for painting, . .	12½ per cent.	same	same
Gold studs, . . .	12½ do	same	same
Gold watches, and parts of .	12½ do	same	same
Golo shoes or clogs, wood .	25 do	23 pr. ct.	21½ pr. c.
Do do leather, .	25 cents per pair	same	same
Gouges, ...	25 per cent.	23 per ct.	21½ pr. c.
Gown patterns, cotton being a component part, . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Gowns,	50 per cent.	38 per ct.	29 pr. et.
Gown patterns, wool being a component part,	50 do	38 do	29 do
Grains tawed or tanned,	30 do	26 do	23 do
Grains of Paradise,	free	same	same
Grain tin,	free	same	same
Granella, or grana, cochineal	free	same	same
Granulated tin,	free	same	same
Granza or madder,	free	same	same
Grapes,	free	same	same
Grass bags,	free	same	same
Grass cables or cordage,	5 cents per lb.	same	same
Grass cloth,	free	same	same
Grass and cotton cloth, mixed; the same as manufactures of cotton.			
Grass flats, braids, or plaits for making hats or bonnets,	30 per cent.	26 pr. ct.	23 pr. ct.
Grass hats or bonnets,	30 do	26 do	23 do
Grass henguin,	free	same	same
Grasshopper springs,	30 per cent.	26 per ct.	23 per ct.
Grass, Manilla	free	same	same
Do mats of, flags, or other materials,	15 per cent.	same	same
Do rope,	5 cents per lb.	same	same
Green glass pocket bottles,	20 per cent.	same	same
and	2 cents per lb.	same	same
Green, French, mineral and olympian,	free	same	same
Gridirons,	25 per cent.	23 pr. ct.	21½ pr. c.
Grindstones,	free	same	same
Growth, articles of the United States and its territories,	free	same	same
Guava-jelly, or paste,	25 per cent.	23 per ct.	21½ pr. c.
Guernsey frocks,	50 do	38 do	29 do
Gunny bags,	free	same	same
Guana,	free	same	same
Guiac, or guiacam gum,	free	same	same
Guinea grains,	free	same	same
Guitars,	30 per cent.	26 per ct.	23 per ct.
Guitar strings,	free	same	same
Guimauve, or camomile,	free	same	same
Gum, all	free	same	same
Gum elastic bougies,	free	same	same
Do catheters,	free	same	same
Do injection bags,	free	same	same
Do nipple shields,	free	same	same
Do pessaries,	free	same	same
Do setons,	free	same	same
Do stomach tubes,	free	same	same
Guns, (except muskets and rifles)	30 per cent.	26 pr. ct.	23 per ct.
Gun locks,	25 do	23 do	21½ do
Gunnies, or gunny bags,	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Gunpowder,	8 cents per lb.	same	same
Gypsum, or plaster of paris,	free	same	same
H.			
Hackles, flax	25 per cent.	23 pr. ct.	21½ pr. c.
Do hemp	25 do	23 do	21½ do
Do ropemakers'	25 do	23 do	21½ do
Hair, angora, goats' or camels',	free	same	same
Hair, made up for head-dresses,	25 per cent.	23 pr. ct.	21½ pr. c.
Hair, prepared for head-dresses,	15 do	same	same
Hair nets,	25 do	23 pr. ct.	21½ pr. c.
Hair cloth,	15 do	same	same
Hair braids, for the head,	25 do	23 pr. ct.	21½ pr. c.
Hair belts,	15 do	same	same
Hair brooms,	15 do	same	same
Hair bracelets,	15 do	same	same
Hair, unmanufactured,	free	same	same
Hair powder, perfumed,	15 per cent.	same	same
Hair powder, not perfumed,	free	same	same
Hair seating,	15 per cent.	same	same
Hair pencils,	free	same	same
Halter chains,	25 per cent.	23 pr. ct.	21½ pr. c.
Do rings,	25 do	23 do	21½ do
Hames, as saddlery.			
Hammers, blacksmiths',	2½ cents per lb.	same	same
Do all other	25 per cent.	23 pr. ct.	21½ pr. c.
Hams, bacon,	3 cents per lb.	same	same
Hand-bills,	free	same	same
Hand hammers,	25 per cent.	23 pr. ct.	21½ pr c.
Handkerchiefs, linen	25 do	free	free
Do bandanna and choppa	10 do	same	same
Do silk, except India,	5 do	free	free
Do cotton	25 do	23 pr. ct.	21½ pr. c.
Do Madras,	25 do	23 do	21½ do
Handles for chests, japanned,	25 do	23 do	21½ do
Hangers,	25 do	23 do	21½ do
Hangings, paper	40 do	32 do	26 do
Hares' hair or fur,	free	same	same
Hare skins, undressed	free	same	same
Hare skins, dressed	12½ per cent.	same	same
Harlæm oil,	free	same	same
Harness,	30 per cent.	26 per ct.	23 per ct.
Harness furniture,	30 do	26 do	23 do
Harp strings, gut	free	same	same
Harp strings, wire	free	same	same
Harps and harpsichords,	30 per cent.	26 pr. ct.	23 pr. ct.
Hartshorn,	free	same	same
Hatchets,	30 per cent.	26 pr. ct.	23 per ct.
Hat felts or bodies, if part wool,	18 cents each	same	same
Hat bodies, in whole or in part wool,	18 do	same	same
Hats, leghorn	30 per cent.	26 pr. ct.	23 pr. ct.
Hat linings, cotton	25 do	23 do	21½ do
Hat or cap wire,	12 cents per lb.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Hats of chip, straw or grass, .	30 per cent.	26 pr. ct.	23 per ct.
Hats, cotton cloth, complete, with the exception of the lining and band, ...	30 do	26 do	23 pr. ct.
Hats or caps of wool, . .	30 do	26 do	23 do
Hats, fur	30 do	26 do	23 do
Hats, leather . . .	30 do	26 do	23 do
Hats, palm leaf . . .	free	same	same
Hats rattan . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Hats, japanned . . .	30 do	26 do	23 do
Hautboys, . . .	30 do	26 do	23 do
Haversacks of leather, . .	30 do	26 do	23 do
Hay knives, . . .	30 do	26 do	23 do
Head-dresses, ornaments for .	25 do	23 do	21½ do
Head matter, . . .	free	same	same
Head pieces, for stills, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Hearth rugs, . . .	50 do	38 do	29 do
Hellebore root, . . .	free	same	same
Hemlock, ...	free	same	same
Hemp seed, . . .	free	same	same
Hemp seed oil, . . .	25 cents per gal.	same	same
Hemp, all manufactures of, not otherwise specified, or of which hemp is a component part, .	25 per cent.	23 pr. ct.	21½ pr. c.
Hemp unmanufactured . .	$40 per ton.	same	same
Hempen cloth, . . .	25 per cent.	23 per ct.	21½ pr. c.
Henbane, ...	free	same	same
Herrings, pickled, in barrels, .	$1 per barrel.	same	same
Do do in kegs, same pro rata.			
Do smoked or dry . .	$1 00 per. 112 lbs.	same	same
Hessians, German flax . .	15 per cent.	free	free
Do hemp . . .	25 do	free	free
Hides, raw . . .	free	same	same
Hides, salted . . .	free	same	same
Hides, tanned . . .	30 per cent.	26 per ct.	23 pr. ct.
Hides, tawed . . .	30 do	26 do	23 do
Hinges, brass, copper, iron or steel,	25 do	23 do	21½ do
Do silver or gold . .	12½ do	same	same
Hobby horses, wood . .	25 do	23 per ct.	21½ pr. c.
Hobby horses, paper . .	free	same	same
Hods, coal, iron . . .	25 per cent.	23 per ct.	21½ pr. c.
Do copper . .	25 do	23 do	21½ do
Hoes, ...	25 do	23 do	21½ do
Hoisting chains, . . .	25 do	23 do	21½ do
Hollands, brown . . .	15 do	free	free
Hones, ...	free	same	same
Honey, ...	free	same	same
Honey water, . . .	15 per cent.	same	same
Hooks, fish . . .	25 do	23 pr. ct.	21½ pr. c.
Hooks and eyes, gold or silver .	12½ do	same	same
Hooks and eyes, other . .	25 do	23 pr. ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Hooks, reaping . . .	30 per cent.	26 per ct.	23 pr. ct.
Hoop iron, . . .	3 cents per lb.	same	same
Hoops, iron, fit for use, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Hops, ...	free	same	same
Horn combs, even if with three small brass rivets, . .	15 per cent.	same	same
Horn tips, ...	free	same	same
Horn plates, for lanterns, . .	free	same	same
Horns, ox	free	same	same
Horns, other . . .	free	same	same
Horse hair, . . .	free	same	same
Hosiery, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Hose, cotton . . .	25 do	23 do	21½ do
Hose, wool . . .	25 do	23 do	21½ do
Hose, worsted . . .	25 do	23 do	21½ do
Hose, leather . . .	30 do	26 do	23 do
Hose, linen thread . .	25 do	23 do	21½ do
Household furniture, of persons who come to reside in the United States, pay according to the materials of which they are composed.			
Hungary water, . . .	15 per cent.	same	same
Hyacinth roots, . . .	free	same	same
Hydriodate of potash, . .	free	same	same
Hydrometers, of glass, . .	20 per cent.	same	same
It is understood that those which come from France have no metal connected with them.			
And that those which come from England have brass or other metal as a component part; this being so, they will be subject to a duty of	25 per cent.	23 pr. ct.	21½ pr. c.
I.			
Imitation of precious stones, other than glass, . . .	free	same	same
Imitation of precious stones, glass,	30 per cent.	26 pr. ct.	23 pr. ct.
and	3 cents per lb.	same	same
Implements of trade of persons arriving in the United States, .	free	same	same
India grass, . . .	free	same	same
India rubber, . . .	free	same	same
India rubber cloth, according to the materials of which it is composed.			
India rubber suspenders, . .	25 per cent.	23 pr. ct.	21½ pr. c.
India rubber webbing, part linen, .	25 do	23 do	21½ do
Indigo, ...	15 do	same	same
Indispensables, leather . .	30 do	26 pr. ct.	23 pr. ct.
Do cotton . .	25 do	23 do	21½ do
Do merino stuff .	25 do	23 do	21½ do
Do silk . .	5 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Indispensables, bead . .	15 per cent.	same	same
Do bead, with clasps,	25 do	23 pr. ct.	21½ pr. c.
Indispensables, silk, with clasps, except when silk is chief value, .	25 do	23 do	21½ do
Ink, ...	free	same	same
Ink powder, . . .	free	same	same
Ink stands, earthen . .	20 per cent.	same	same
Do leather . . .	30 do	26 per ct.	23 pr. ct.
Do wedgewood . .	20 do	same	same
Do paper, with glass, .	20 do	same	same
Do silver . . .	12½ do	same	same
Do wood . . .	25 do	23 per ct.	21½ pr. c.
Do metal	25 do	23 do	21½ do
Do glass, plain . .	20 do	same	same
and . . .	2 cents per lb.	same	same
Ink stands, glass, cut . .	30 per cent.	26 per ct.	23 pr. ct.
and	3 cents per lb.	same	same
Instruments, philosophical, specially imported, . . .	free	same	same
Instruments, philosophical, not specially imported; duty according to the materials they are composed of.			
Instruments, musical, wood .	30 per cent.	26 pr. ct.	23 per ct.
Instruments, musical, brass .	25 do	23 do	21½ do
Inventions, models of . .	free	same	same
Iodine, ...	free	same	same
Iodine, salts of . . .	free	same	same
Ipecac, or ipecacuanha, . .	free	same	same
Iris root, ...	free	same	same
Iron anchors, . . .	2 cents per lb.	same	same
Iron anchors, parts of . .	2 do	same	same
Iron anvils, . . .	2 do	same	same
Iron, articles not enumerated, manufactured from iron, or of which iron is a component part, .	25 per cent.	23 per ct.	21½ pr. c.
Iron in bars or bolts, made wholly or in part by rolling, . .	$30 per ton.	same	same
Iron in bars or bolts, not manufactured in whole *or* in part by rolling,	90 cts. per 112 lbs.	same	same
Iron boiler plates, with holes for rivets, ...	3 cents per lb.	same	same
Iron boiler plates, *without* holes for rivets, ...	3 do	same	same
Iron, band	3 do	same	same
Iron cables, or parts thereof, .	3 do	same	same
Iron castings, (except vessels,) .	1 cent per lb.	same	same
Iron in slabs, blooms, or other form less finished than iron in bars or bolts, and more advanced than pig iron, except castings, liable to the same duty as iron in bars or bolts.			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Iron nail plates, . . .	3 cents per lb.	same	same
Iron, old, that has been in actual use and fit only to be re-manufactured,	$12 50 per ton.	same	same
Iron in pieces, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall pay duty according to the article of which it may consist, whether bolt, hoop, or other iron.			
Iron castors, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Iron combs, ...	25 do	23 do	21½ do
Iron cutting knives, for cutting hay or straw, ...	30 do	26 do	23 do
Iron ferrules, piano . .	25 do	23 do	21½ do
Iron filings, ...	25 do	23 do	21½ do
Iron, hoop	3 cents per lb.	same	same
Iron hoops, made fit for use, .	25 per cent.	23 pr. ct.	21½ pr. c.
Iron kentledge, . . .	1 cent per lb.	same	same
Iron liquor, ...	free	same	same
Iron mails, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Iron mill cranks, of *wrought iron*,	4 cents per lb.	same	same
Iron mill irons, of *wrought iron*, .	4 do	same	same
Iron nails, cut . . .	5 do	same	same
Iron nails, wrought . .	5 do	same	same
Iron nail or spike rods, whether slit, rolled, or hammered, . .	3 do	same	same
Iron in pigs, . . .	50 cts. per 112 lbs.	same	same
Iron, round, or braziers' rods, of $\frac{3}{16}$ to $\frac{8}{16}$ of an inch diameter, *inclusive*, ...	3 cents per lb.	same	same
Iron, sad or flat-irons, . .	25 per cent.	1 c. p. lb.	1 c. p. lb.
Iron screws for wood, called wood screws, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Iron, screws of, all other . .	25 do	23 do	21½ do
Iron, manufactures of, partly finished, pay the same rate of duty as if entirely finished.			
Iron scythes, . . .	30 do	26 do	23 do
Iron shot, ...	1 cent per lb.	same	same
Iron in sheets, . . .	3 cents per lb.	same	same
Iron shovels, . . .	30 per cent.	26 per ct.	23 pr. ct.
Iron sickles, . . .	30 do	26 do	23 do
Iron for band iron, . . .	3 cents per lb.	same	same
Iron for scroll iron, . . .	3 do	same	same
Iron for casement rods, . .	3 do	same	same
Iron spades, . . .	30 per cent.	26 pr. ct.	23 per ct.
Iron squares, . . .	30 do	26 do	23 do
Iron spikes, . . .	4 cents per lb.	same	same
Iron, vessels of, cast, even with wrought rings, hoops, handles, &c. &c. not otherwise specified, .	1½ cent per lb.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Iron square wire, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor, .	12 per cent.	same	same
Iron tacks, brads, or sprigs, *not* exceeding 16 oz. per 1000, . .	5 cents per 1000	same	same
Iron tacks, brads, or sprigs, exceeding 16 oz. per 1000, . .	5 cents per lb.	same	same
Iron tacks, shoemakers' . .	25 per cent.	23 per ct.	21½ pr. c.
Iron weights, cast, even with wrought rings, hoops, handles, &c. &c. not otherwise specified, .	1 cent per lb.	same	same
Iron, rail road, (the duty refunded on proof of the rails being laid,) *See Act of Congress, page* 19, .	$30 per ton	same	same
Iron wire, not exceeding No. 14, .	5 cents per lb.	same	same
Iron wire, exceeding No. 14, .	9 do	same	same
Iron chains for rail roads, cast .	1 cent per lb.	same	same
Iron wheels, for cars, cast .	1 do	same	same
Iron wire, tinned, as other iron wire.			
Iron rods, ½ an inch thick and under,	3 cents per lb.	same	same
Iron, sulphate of . . .	$2 per cwt.	same	same
Iron wire, annealed, to pay duty the same as other iron wire.			
Isinglass, ...	free	same	same
Issue peas, ...	free	same	same
Issue plaster, . . .	free	same	same
Italian nets, . . .	10 per cent.	free	free
Ivory, ...	free	same	same
Ivory chessmen, . . .	free	same	same
Ivory combs, . . .	15 per cent.	same	same
Ivory, manufactured . .	free	same	same
Ivory, unmanufactured . .	free	same	same
Ivory black, . . .	free	same	same
Ivory parallel rules, (not mounted)	25 per cent.	free	free
Ivory protractors, . . .	25 do	free	free
Ivory scales, . . .	free	same	same
Ivory sectors, ...	15 per cent.	free	free
J.			
Jacks, a part of piano fortes, .	25 per cent.	23 per ct.	21½ pr. c.
Jacks, clothiers' . . .	25 do	23 do	21½ do
Jack chains, ...	25 do	23 do	21½ do
Jack screws, ...	25 do	23 do	21½ do
Jalap, ...	free	same	same
Jallalpore Mamoody, cotton goods,	25 per cent.	23 pr. ct.	21½ pr. c.
Japanned wares, . . .	25 do	23 do	21½ do
Jessamin, or jasmine, oil of .	15 do	same	same
Jeanette, ...	25 do	23 per ct.	21½ pr. c.
Jean, ...	25 do	23 do	21½ do
Jelly, ...	25 do	23 do	21½ do
Jerk beef, ...	2 cents per lb.	same	same
Jet, real	12½ per cent.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Jet, if composition,	free	same	same
Jet stones,	free	same	same
Jet beads,	15 per cent.	same	same
Jet, if glass,	20 do	same	same
and	2 cents per lb.	same	same
Jewelry,	12½ per cent.	same	same
Jewelry, false, so called,	25 do	23 pr. ct.	21½ pr. c.
Johntilly sawns, cotton goods,	25 do	23 do	21½ do
Joints, India	free	same	same
Jostic, or jos light,	free	same	same
Juglandium, oil of	free	same	same
Juice of limes,	free	same	same
Juice of lemons,	free	same	same
Juice of oranges,	free	same	same
Juniper plants,	free	same	same
Junk, old	free	same	same
K.			
Kaleidescopes,	25 per cent.	23 pr. ct.	21½ pr. c.
Kalydor,	15 do	same	same
Kelp,	free	same	same
Kentledge,	1 cent per lb.	same	same
Kendal cottons, entirely of wool, the value not exceeding 35 cents per square yard,	5 per cent.	same	same
When exceeding 35 cents per square yard,	50 do	38 pr. ct.	29 pr. ct.
Kermes,	free	same	same
Kersey ratteen, (woollen cloth,)	50 per cent.	38 pr. ct.	29 pr. ct.
Kerseys, all wool, if the value does not exceed 35 cents per square yard,	5 do	same	same
Kerseys, if exceeding 35 cents per square yard,	50 do	38 pr. ct.	29 pr. ct.
Kerseymere,	50 do	38 do	29 do
Kettles, brass, in nests,	25 do	23 do	21½ do
Do cast iron	1½ cent per lb.	same	same
Do iron, tin, or brass	25 per cent.	23 pr. ct.	21½ pr. c.
Do copper	25 do	23 do	21½ do
Keys, watch, of gold,	12½ do	same	same
Keys, watch, of silver,	12½ do	same	same
Keys, all other, of iron, brass, or copper,	25 do	23 pr. ct.	21½ pr. c.
Keys, all other, of gold or silver,	12½ do	same	same
Kilmarnock caps,	30 do	26 pr. ct.	23 per ct.
King's yellow,	free	same	same
Knitting needles,	25 per cent.	23 per ct.	21½ pr. c.
Knives, cutting, (meaning those for *hay* or *straw*,)	30 do	26 pr. ct.	23 pr. ct.
Knives, curriers'	25 do	23 do	21½ do
Knives, drawing	30 do	26 do	23 do
Knives, flesh	25 do	23 do	21½ do
Knives, silver or gold	12½ do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Knives, all other, of iron, steel, copper, brass, pewter, lead or tin,	25 per cent.	23 per ct.	21½ pr. c.
Knobs, brass, gilt, plated or washed iron, steel, copper or brass, .	25 do	23 do	21½ do
Knobs, cut glass, . . .	30 per cent.	26 do	23 do
and	3 cents per lb.	same	same
Knobs, glass, not cut, . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Knobs, glass, with brass, iron, steel, or composition shanks, . .	25 per cent.	23 per ct.	21½ pr. c.
Knockers, ...	25 do	23 do	21½ do
L.			
Labels, printed . . .	free	same	same
Labels, decanter or other, gilt or plated, ...	25 per cent.	23 per ct.	21½ pr. c.
Labels, decanter or other, gold or silver, ...	12½ do	same	same
Lac dye, ...	free	same	same
Lac spirits, . . .	free	same	same
Lace, all kinds of, made into wearing apparel, . . .	50 per cent.	38 pr. ct.	29 per ct.
Lace, bobbinet . . .	12½ do	same	same
Lace, coach . . .	35 do	29 pr. ct.	24½ pr. c.
Do gold	12½ do	same	same
Do plated or mi fin . .	12½ do	same	same
Do silver . . .	12½ do	same	same
Do silk	5 do	free	free
Do shades, . . .	12½ do	same	same
Do shawls . . .	12½ do	same	same
Do edgings . . .	12½ do	same	same
Do insertings . . .	12½ do	same	same
Do gimp . . .	12½ do	same	same
Do quillings . . .	12½ do	same	same
Do tatting	12½ do	same	same
Do purling . . .	12½ do	same	same
Do bobbinet veils . .	12½ do	same	same
Do chemizettes, not trimmed,	12½ do	same	same
Do collars, not trimmed, .	12½ do	same	same
Do pelerines, not trimmed, .	12½ do	same	same
Do collarettes, not trimmed, .	12½ do	same	same
Do cannezous, not trimmed, .	12½ do	same	same
Do handkerchiefs . .	12½ do	same	same
Do caps, not trimmed, . .	12½ do	same	same
Do caps, made up and trimmed,	25 do	23 pr. ct.	21½ pr. c.
Do collars, trimmed, . .	25 do	23 do	21½ do
Do collarettes, trimmed, .	25 do	23 do	21½ do
Do pelerines, trimmed, .	25 do	23 do	21½ do
Do chemizettes, trimmed, .	25 do	23 do	21½ do
Do cannezous, trimmed, .	25 do	23 do	21½ do
Do handkerchiefs, trimmed, .	25 do	23 do	21½ do
Do collars and capes, ready to wear, . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Lace pelerines,	25 per cent.	23 per ct.	21½ pr. c.
Do veils,	12½ do	same	same
Laces, gold and silver, invoiced fin, mi fin, argent fin, and argent mi fin,	12½ do	same	same
Laced boots or bootees,	$1 50 per pair	same	same
Lacets, or lacings, silk	5 per cent.	free	free
Lacets or lacings, if any cotton,	25 do	23 per ct.	21½ pr. c.
Lacquered ware,	25 do	23 do	21½ do
Ladies worked caps, trim'd or not	25 do	23 do	21½ do
Ladles, gilt on copper,	25 do	23 do	21½ do
Do gilt on silver,	12½ do	same	same
Do gold or silver,	12½ do	same	same
Do iron, tin, britannia, brass, or copper,	25 do	23 per ct.	21½ pr. c.
Ladle heads,	25 do	23 do	21½ do
Lake,	free	same	same
Lake, drop	free	same	same
Lake paints,	free	same	same
Lamp black,	15 per cent.	same	same
Lamp hooks,	25 do	23 per ct.	21½ pr. c.
Lamp pullies, brass, copper, or iron	25 do	23 do	21½ do
Lamp pullies, wood	25 do	23 do	21½ do
Lamps, brass, copper, or tin,	25 do	23 do	21½ do
Do entirely of plain glass,	20 per cent.	same	same
and	2 cents per lb.	same	same
Do cut glass,	30 per cent.	26 per ct.	23 per ct.
and	3 cents per lb.	same	same
Lamps, with brass pillars and glass chimnies, or domes imported in them,	25 per cent.	23 pr. ct.	21½ pr. c.
Lancets,	25 do	23 do	21½ do
Lancet cases, shagreen	free	same	same
Lantern leaves, or horn plates,	free	same	same
Lanterns, japanned, tin, gilt, plated, brass, pewter, or copper,	25 per cent.	23 per ct.	21½ pr. c.
Lapis, calaminaris	free	same	same
Lapis, infernalis	free	same	same
Lapis, tutia	free	same	same
Lard,	3 cents per lb.	same	same
Larding pins,	25 per cent.	23 per ct.	21½ pr. c.
Latches, iron, steel, brass, gilt, plated, washed, or copper	25 do	23 do	21½ do
Lattin, brass	25 do	23 do	21½ do
Laudanum,	free	same	same
Laurel, oil of	free	same	same
Lavender, oil and essence of, double or single distilled,	15 per cent.	same	same
Lavender, dry, flower of	free	same	same
Lavender flowers,	free	same	same
Lawn, cotton,	25 per cent.	23 per ct.	21½ pr. c.
Lawn, linen	15 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Lawn, or long lawn, linen .	15 per cent.	free	free
Lavender water, . . .	15 do	same	same
Lead, all manufactures of, *not otherwise specified*, or of which lead is a component material, .	25 do	23 per ct.	21½ pr. c.
Lead busts, . . .	2 cents per lb.	same	same
Lead in bars, . . .	3 do	same	same
Lead, black . . .	free	same	same
Lead, powder of black . .	free	same	same
Lead pencils, black . .	25 per cent.	23 per ct.	21½ pr. c.
Lead combs, . . .	25 do	23 do	21½ do
Lead, old	2 cents per lb.	same	same
Lead in pigs, . . .	3 do	same	same
Lead, scrap . . .	2 do	same	same
Lead, sugar of . . .	5 do	same	same
Lead pots, black . . .	free	same	same
Lead, red or white, dry or ground in oil, ...	5 cents per lb.	same	same
Lead pencils, red . . .	25 per cent.	23 per ct.	21½ pr. c.
Lead, nitrate of . . .	12½ do	same	same
Lead in sheets, . . .	3 cents per lb.	same	same
Lead shot, . . .	4 do	same	same
Lead, super acetate or sugar of lead	5 do	same	same
Lead, white, dry or ground in oil,	5 do	same	same
Lead pipes, . . .	5 do	same	same
Lead ore, ...	free	same	same
Leaders, leather . . .	30 per cent.	26 per ct.	23 per ct.
Leaders, worsted . . .	50 do	38 do	29 do
Leaf, gold, *and all articles not free, and not subject to any other rate of duty*, ...	15 do	same	same
Leaf, silver . . .	12½ do	same	same
Leather bracelets, elastic .	25 do	23 per ct.	21½ pr. c.
Do mits, . . .	30 do	26 do	23 do
Do garters, elastic . .	25 do	23 do	21½ do
Leather, and all manufactures thereof, or of which it is the material of chief value not otherwise specified, . . .	30 do	26 per ct.	23 per ct.
Leather, caps of . . .	30 do	26 do	23 do
Do hats of . . .	30 do	26 do	23 do
Do bottles, . . .	30 do	26 do	23 do
Leather, braces or suspenders, entirely of, or of which leather is the material of chief value, .	30 do	26 do	23 do
Leaves of trees, for dyeing, .	free	same	same
Do not used in dyeing, .	free	same	same
Do bocoa, . . .	free	same	same
Do palm, . . .	free	same	same
Lees, wine, liquid . .	free	same	same
Lees, wine, crystalized, or crude tartar, ...	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass,	30 per cent.	26 per ct.	23 pr. ct.
Leghorn flats,	30 do	26 do	23 do
Do braids,	30 do	26 do	23 do
Do crowns or brims,	30 do	26 do	23 do
Do plaits,	30 do	26 do	23 do
Lemons,	free	same	same
Lemon juice,	free	same	same
Lemon, oil of	15 per cent.	same	same
Lemon peel,	free	same	same
Lemon, essence of	15 per cent.	same	same
Leno, linen	15 do	free	free
Leno, muslin	25 do	23 per ct.	21½ pr. c.
Lents, or lentilles,	free	same	same
Leopard skins, raw	free	same	same
Do dressed	12½ per cent.	same	same
Leopard spot cloth,	50 do	38 per ct.	29 per ct.
Limes,	free	same	same
Lime juice,	free	same	same
Limets, oil of	15 per cent.	same	same
Lime, acetate of	free	same	same
Lime,	free	same	same
Lime, citrat, or citrate of	free	same	same
Lines, fishing, a twine	5 cents per lb.	same	same
Lines, fishing, complete	25 per cent.	23 per ct.	21½ pr. c.
Lines, worsted	50 do	38 do	29 do
Linens, bleached	15 do	free	free
Do unbleached	15 do	free	free
Linens, all manufactures of, not otherwise specified,	25 do	23 per ct.	21½ pr. c.
Linen bags,	25 do	23 do	21½ do
Linen mits,	25 do	23 do	21½ do
Linen tape,	25 do	23 do	21½ do
Linseed cakes,	free	same	same
Do meal,	free	same	same
Do oil,	25 cents per gal.	same	same
Linsey woolsey,	50 per cent.	38 pr. ct.	29 pr. ct.
Lint,	25 do	23 do	21½ do
Liqueurs or cordials,	53 cents per. gal.	same	same
Liquor, iron	free	same	same
Liquor, purple	free	same	same
Liquor, red	free	same	same
Liquor, tin	free	same	same
Liquor cases,	25 per cent.	23 pr. ct.	21½ pr. c.
the bottles, if cut	30 per cent.	26 do	23 do
and	3 cents per lb.	same	same
if not cut	20 per cent.	same	same
and	2 cents per lb.	same	same
Liquorice,	free	same	same
Liquorice paste,	free	same	same
Liquorice root,	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1342.
Liquorice juice,	free	same	same
Litharge,	5 cents per lb.	same	same
Lithontriptons,	25 per cent.	23 pr. ct.	21½ pr. c.
Litmus,	free	same	same
Loadstones,	free	same	same
Loaf sugar,	12 cents per lb.	same	same
Loaf sugar, in a pulverized, liquid, or other form,	12 do	same	same
Lotions, all cosmetic	15 per cent.	same	same
Lotions, medicinal	free	same	same
Lozenges, all	free	same	same
Locks, brass	25 per cent.	23 per ct.	21½ pr. c.
Do iron	25 do	23 do	21½ do
Do steel	25 do	23 do	21½ do
Do wood and iron	25 do	23 do	21½ do
Do wood and steel	25 do	23 do	21½ do
Do gun	25 do	23 do	21½ do
Logwood,	free	same	same
Logwood, extracts of	free	same	same
Long cloths, (Madras and Calcutta) liable to the regulations respecting manufactures of cotton,	25 per cent.	23 per ct.	21½ pr. c.
Long cloths, linen	15 do	free	free
Looking-glasses, framed	20 do	same	same
Looking-glasses, with paper and wood frames,	20 do	same	same
Looking-glass plates, if silvered,	20 do	same	same
Do do not silvered,	20 do	same	same
and	2 cents per lb.	same	same
Looking-glass frames, if gilt on metal,	25 per cent.	23 per ct.	21½ pr. c.
Looking-glass frames, if wood, or gilt on wood,	25 do	23 do	21½ do
Looking-glass frames, if metal,	25 do	23 do	21½ do
Lump sugar,	10 cents per lb.	same	same
Lump sugar, in a pulverized, liquid, or other form,	10 do	same	same
Lunar caustic,	free	same	same
Lupuline,	free	same	same
Lustres, glass	30 per cent.	26 pr. ct.	23 per ct.
and	3 cents per lb.	same	same
Lustres, brass and glass	25 per cent.	23 pr. ct.	21½ pr. c.
Lutes,	30 do	26 do	23 do
Lycopodium,	free	same	same
Lye, soda	free	same	same
M.			
Macaroni,	free	same	same
Mace,	free	same	same
Maccassar oil,	15 per cent.	same	same
Machinery, models of, and other inventions,	free	same	same
Mackerel, pickled	150 cents per brl.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Madder, . . .	free	same	same
Do root . . .	free	same	same
Madopollams, cottons, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Madras handkerchiefs, cottons, .	25 do	23 do	21½ do
Magic lanterns, and similar articles, composed of tin, glass, wood, brass, copper, &c. . .	25 do	23 do	21½ do
Magnesia, ...	free	same	same
Do carbonate of . .	free	same	same
Do sulphate of . .	15 per cent.	same	same
Mails, an iron article used in weaving, ...	25 do	23 pr. ct.	21½ pr. c.
Malines, or maline laces, . .	12½ do	same	same
Mallets, wood . . .	25 do	23 pr. ct.	21½ pr. c.
Malt, ...	free	same	same
Manganese, ...	15 per cent.	same	same
Mangoes, ...	15 do	same	same
Mangroves, or shells of . .	free	same	same
Manilla grass, . . .	free	same	same
Manna, ...	free	same	same
Mantillas, ...	50 per cent.	38 pr. ct.	29 per ct.
Mantles, ...	50 do	38 do	29 do
Manufactured tobacco, other than snuff and segars, . . .	10 cents per lb.	same	same
Manufactures of the United States and its territories, . .	free	same	same
Manufactures of iron, partly finished, liable to the same rates of duty as if entirely finished.			
Manufactures of wood, not otherwise specified, ...	25 per cent.	23 per ct.	21½ pr. c.
Manufactures of copper, not otherwise specified, . . .	25 do	23 do	21½ do
Manufactures of hemp, not otherwise specified, . . .	25 do	23 do	21½ do
Manufactures of flax, not otherwise specified, ...	25 do	23 do	21½ do
Manufactures of leather, not otherwise specified, . . .	30 do	26 do	23 do
Manufactures of marble, (except busts,)	30 do	26 do	23 do
Manufactures, all of silk, or of which silk shall be a component part, *coming from beyond the Cape of Good Hope*, not otherwise enumerated, ...	10 per cent.	same	same
Manufactures, *all other*, of silk, or of which silk is the "component material of chief value," .	5 do	free	free
Manufactures, all, *not otherwise specified*, made of brass, iron, pewter, steel, or tin, or of which either of			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
these metals is a component material, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Manufactures of wool, or of which wool shall be a component part, (*except* plains, kerseys and kendal cottons, entirely of wool, the value thereof not exceeding 35 cents per square yard, worsted stuff goods, manufactures of silk and worsted, worsted and woollen yarn, mits, gloves, bindings and blankets, the value not exceeding 75 cents each, hosiery, carpets and carpeting, flannels, baizes, bockings and coach lace,) . . .	50 per cent.	38 per ct.	29 pr. ct.
Maps, ...	free	same	same
Marble, manufactures of, except busts, ...	30 per cent.	26 per ct.	23 pr. ct.
Marble busts, . . .	free	same	same
Marble, unmanufactured . .	free	same	same
Marbles, (for children's play) baked	free	same	same
Do stone . . .	free	same	same
Marmalade, a sweetmeat, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Mascade, essence of . .	15 do	same	same
Marsh mallows, . . .	free	same	same
Mastic, ...	free	same	same
Matches, for pocket lights, .	15 per cent.	same	same
Mathematical instruments, specially imported, ...	free	same	same
Mathematical instruments, of brass,	25 per cent.	23 pr. ct.	21½ pr. c.
Do do of bone, .	free	same	same
Do do of gold, .	12½ per cent.	same	same
Do do gilt or plated,	25 do	23 per ct.	21½ pr. c.
Do do of iron, .	25 do	23 do	21½ do
Do do of ivory, .	free	same	same
Do do of silver, .	12½ per cent.	same	same
Do do of wood, .	25 do	23 per ct.	21½ pr. c.
Mats, table, straw, tow or flag, .	15 do	same	same
Mats, table, wood . . .	25 do	23 pr. ct.	21½ pr. c.
Mats, sheepskin . . .	15 do	same	same
Mats, oil or floor cloth, dish or table	12½ cts. pr. sq. yd.	same	same
Mats, if wool be a component part,	12½ do	same	same
Matting, all floor . . .	5 per cent.	same	same
Mattresses, hair . . .	free	same	same
Do moss . . .	free	same	same
Meal, cassada . . .	free	same	same
Meal, linseed . . .	free	same	same
Meal, oat	free	same	same
Measures, glass, engraved .	20 per cent.	same	same
and	2 cents per lb.	same	same
Mecklin lace, . . .	12½ per cent.	same	same
Medals, specially imported, .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Medals, *not* specially imported, according to the materials of which they are composed.			
Medicinal drugs, all kinds of, not otherwise specified, . .	free	same	same
Mercury, cinabar of . .	free	same	same
Do iodide of . .	free	same	same
Do prussiate of . .	free	same	same
Metal, plated . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Metallic slates, paper . .	free	same	same
Do do tin . .	25 per cent.	23 per ct.	21½ pr. c.
Melting pots, if earthen, . .	20 do	same	same
Do or glue pots, . .	25 do	23 pr. ct.	21½ pr. c.
Mercury or quicksilver, . . .	free	same	same
Do all preparations of .	free	same	same
Merino shawls, (so called) body cotton with worsted fringe sewed on,	50 per cent.	23 per ct.	21½ pr. c.
Merino shawls, (so called) body worsted or combed wool, border, cotton fringe sewed on, . .	50 do	23 do	21½ do
Merino shawls, (so called) body worsted or combed wool, border, silk and worsted fringe sewed on,	50 do	free	free
Merino shawls, (so called) border, woollen fringe sewed on, .	50 do	38 pr. ct.	29 per ct.
Merino cloth, entirely of combed wool, ...	10 do	free	free
Merino cloth, wool, *not* combed, being a component part, .	50 do	38 per ct.	29 per ct.
Merino, stuff . . .	10 do	free	free
Do fringe, worsted, . .	50 do	38 pr. ct.	29 pr. ct.
Do trimmings, worsted, .	50 do	38 do	29 do
Do shawls, made of wool, .	50 do	38 do	29 do
Do cloth, worsted stuff .	10 do	free	free
Merino cloth, woollen . .	50 do	38 pr. ct.	29 per ct.
Manilla hemp, . . .	free	same	same
Mica, or isinglass, . .	free	same	same
Milk of roses, . . .	15 per cent.	same	same
Millinery of all kinds, except silk,	25 do	23 pr. ct.	21½ pr. c.
Mill cranks, of wrought iron, .	4 cents per lb.	same	same
Mill irons, of wrought iron, .	4 do	same	same
Millepedes, . . .	free	same	same
Mill saws, ...	100 cents each	same	same
Mill stones, . . .	free	same	same
Mills, coffee . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Miniature cases, ivory . .	free	same	same
Miniature sheets, ivory . .	free	same	same
Miniatures, . . .	free	same	same
Mineral, green . . .	free	same	same
Mineral water, . . .	free	same	same
Mineral salt, crude . .	15 per cent.	free	free
Mineralogy, specimens in .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Mirrors,	20 per cent.	same	same
Mirror glasses, silvered	20 do	same	same
Mirror glasses, *not* silvered	20 do	same	same
and	2 cents per lb.	same	same
Mits, cotton	25 per cent.	23 pr. ct.	21½ pr. c.
Mits, silk	5 do	free	free
Mits, woollen	25 do	23 pr. ct.	21½ pr. c.
Mits, leather	30 do	26 do	23 do
Mits, angora	25 do	23 do	21½ do
Mits, linen	25 do	23 do	21½ do
Mock jewelry,	25 do	23 do	21½ do
Mock pearls, being part glass,	20 do	same	same
Modelling, specially imported,	free	same	same
Modellings, *not* specially imported, according to the materials of which they are composed.			
Models of invention,	free	same	same
Models of machinery,	free	same	same
Mohair, cotton	25 per cent.	23 per ct.	21½ pr. c.
Do woollen	50 do	38 do	29 do
Do sewing silk	40 do	32 do	26 do
Do twist	40 do	free	free
Molasses,	5 cents per gal.	same	same
Moon knives,	25 per cent.	23 pr. ct.	21½ pr. c.
Mops,	50 do	38 do	29 do
Mordant standards,	free	same	same
Morebad-sawns, cotton	25 per cent.	23 pr. ct.	21½ pr. c.
Morocco skins,	30 do	26 do	23 do
Morphine, acetate of	free	same	same
Do sulphate, or crystals of	free	same	same
Mortars, brass	25 per cent.	23 per ct.	21½ pr. c.
Do marble	30 do	26 do	23 do
Do composition	free	same	same
Moss, Iceland	free	same	same
Mother of pearl,	free	same	same
Mother of pearl shells,	free	same	same
Mother of pearl, articles made of, not otherwise enumerated,	free	same	same
Mother of pearl studs,	15 per cent.	same	same
Mother of pearl buttons, with metal eyes or shanks,	25 do	23 per ct.	21½ pr. c.
Mother of pearl buttons, without metal eyes or shanks,	15 do	same	same
Moulds, button	15 do	same	same
Mouse traps, wood or wire,	25 do	23 pr. ct.	21½ pr. c.
Muffs, of fur,	12½ do	same	same
Munjeet, (a dyeing drug,)	free	same	same
Muriate of barytes,	free	same	same
Do gold,	free	same	same
Do tin,	free	same	same
Do strontian,	free	same	same
Muriatic acid,	15 per cent.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Music, printed, bound, or in sheets,	free	same	same
Musical instruments, of wood, .	30 per cent.	26 per ct.	23 pr. ct.
Musical instruments, of brass, .	25 do	23 do	21½ do
Musical instrument strings, .	free	same	same
Mushrooms, . . .	free	same	same
Mushroom sauce, . .	free	same	same
Musk, ...	free	same	same
Muskets, ...	$1 50 per stand	same	same
Musket bayonets, . .	25 per cent.	23 per ct.	21½ pr. c.
Do barrels, . . .	25 do	23 do	21½ do
Do bullets, . . .	15 do	same	same
Do rods, . . .	25 do	23 pr. ct.	21½ pr. c.
Do stocks, . . .	25 do	23 do	21½ do
Muslin handkerchiefs, . .	25 do	23 do	21½ do
Do chemizetts, . .	25 do	23 do	21½ do
Do collars, . . .	25 do	23 do	21½ do
Do bands, . . .	25 do	23 do	21½ do
Do cannezous, . .	25 do	23 do	21½ do
Mustard, including the bottles, .	15 do	same	same
Myrrh, gum . . .	free	same	same
Myrobalan, . . .	free	same	same
N.			
Nails, brass . . .	25 per cent.	23 per ct.	21½ pr. c.
Do copper . . .	4 cents per lb.	same	same
Do composition . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do iron, cut or wrought, .	5 cents per lb.	same	same
Do ornamental, with brass, gilt, or polished heads, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Nail rods, ...	3 cents per lb.	same	same
Nail plates, . . .	3 do	same	same
Nails, zinc . . .	free	same	same
Nankeens, imported directly from China, ...	20 per cent.	same	same
Nankeens, not imported direct from China, subject to the regulations on manufactures of cotton .	25 do	23 per ct.	21½ pr. c.
Nankeen shoes, . . .	25 cents per pair	same	same
Do slippers, . . .	25 do	same	same
Napkins, cotton . . .	25 per cent.	23 per ct.	21½ pr. c.
Napt, or napped cottons, a manufacture of wool, . . .	50 do	38 do	29 do
Naples soap, . . .	15 do	same	same
Narcotine, . . .	free	same	same
Natural history, specimens in .	free	same	same
Needles, silver . . .	free	same	same
Do other . . .	free	same	same
Nests, brass kettles in . .	25 per cent.	23 pr. ct.	21½ pr. c.
Nests, birds . . .	free	same	same
Nets, fishing, other than dip or scoop nets, . . .	5 cents per lb.	same	same
Nets, fishing, dip or scoop nets, .	25 per cent.	23 per ct.	21½ pr. c.
Nets, Italian . . .	10 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Nippers,	25 per cent.	23 pr. ct.	21½ pr. c.
Nitrate of pot ash, or saltpetre unrefined,	free	same	same
Nitrate of pot ash, or saltpetre refined,	3 cents per lb.	same	same
Nitrate of iron,	free	same	same
Nitrate of silver, or lunar caustic,	free	same	same
Nitrate of tin,	free	same	same
Nitrate of lead,	12½ per cent.	same	same
Nitre mur. tin,	free	same	same
Nitre, refined	3 cents per lb.	same	same
Nitre, unrefined	free	same	same
Nitric acid,	12½ per cent.	same	same
Nitrous acid,	12½ do	same	same
Nobs, or knobs, glass, with shanks or rivets,	25 do	23 pr. ct.	21½ pr. c.
Nobs, or knobs, iron, steel, brass, or copper,	25 do	23 do	21½ do
Norfolk latches,	25 do	23 do	21½ do
Noyeau,	53 cents per gal.	same	same
Nutria skins,	free	same	same
Nut-galls,	free	same	same
Nutmegs,	free	same	same
Nuts of all kinds,	free	same	same
Nux vomica,	free	same	same
Nyansooks,	25 per cent.	23 pr. ct.	21½ pr. c.
O.			
Oakum and junk,	free	same	same
Oats,	10 cts. per bush.	same	same
Oatmeal,	free	same	same
Ochre, dry	1 cent per lb.	same	same
Ochre in oil,	1½ do	same	same
Brown, blue, red and yellow earth, to be considered as ochre.			
Odours or perfumes,	15 per cent.	same	same
Oil cakes,	free	same	same
Oil cloth, table mats,	12½ cts. pr. sq. yd.	same	same
Oil cloth, table mats, lined with woollen,	12½ do	same	same
Oil cloth, all (except floor cloth)	12½ do	same	same
Oil cloth, patent floor	43 do	same	same
Oil cloths, silk	12½ do	free	free
Oil cloths, such as hat covers, over garments, &c. are usually made of,	12½ do	same	same
Oil cloth, furniture	12½ do	same	same
Oil cloth aprons,	50 per cent.	38 per ct.	29 pr. ct.
Oil, harlæm	free	same	same
Oil stones,	free	same	same
Oil absynth, or wormwood,	free	same	same
Oil of almonds,	free	same	same
Oil of amber, or ambre,	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Oil, animal	free	same	same
Oil, animali	free	same	same
Oil of anise seed,	free	same	same
Oil, bears'	free	same	same
Oil, cajaput, or cajaputa,	free	same	same
Oil, camomile	free	same	same
Oil of cassia,	free	same	same
Do caryophil,	free	same	same
Do caraway,	free	same	same
Do cinnamon,	free	same	same
Do cloves,	free	same	same
Do cocoa-nuts,	free	same	same
Do croton tiglium,	free	same	same
Do fennell,	free	same	same
Do hartshorn,	free	same	same
Do juglandium,	free	same	same
Do juniper,	free	same	same
Do laurel,	free	same	same
Do mace,	free	same	same
Do minth or mint,	free	same	same
Do mustard,	free	same	same
Do nuts,	free	same	same
Do palm bean,	free	same	same
Do palm,	free	same	same
Do poppies,	free	same	same
Do pretoleum,	free	same	same
Do rue,	free	same	same
Do sage,	free	same	same
Do savin,	free	same	same
Do sassafras,	free	same	same
Do spruce,	free	same	same
Do spike,	free	same	same
Do spurge,	free	same	same
Do allspice,	free	same	same
Oil, succini (drug)	free	same	same
And all essential oils not used principally as perfumes,	free	same	same
Oil of ambergris,	15 per cent.	same	same
Do anthos, or rosemary,	15 do	same	same
Do bergamot,	15 do	same	same
Do cedrat,	15 do	same	same
Do jasmine, or jessamin,	15 do	same	same
Do lavender,	15 do	same	same
Do lemon,	15 do	same	same
Do limets, limette,	15 do	same	same
Do Macassar,	15 do	same	same
Do Nerol, or orange flower,	15 do	same	same
Do Nutmegs,	15 do	same	same
Do oranges,	15 do	same	same
Do origanum, or thyme,	15 do	same	same
Do pimento,	15 do	same	same
Do rhodium,	15 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Oil of roses, or otto of roses,	15 per cent.	same	same
Oil of rosemary, or anthos,	15 do	same	same
Oil of sweet marjorum,	15 do	same	same
Oil of thyme, or origanum,	15 do	same	same
Oil of tuberos,	15 do	same	same
Oil of Vanilla beans,	15 do	same	same
Oil of violets,	15 do	same	same
And all other essential oils used principally in perfumes,	15 do	same	same
Oil of ricini, or palma christi,	40 cents per gal.	same	same
Oil, castor	40 do	same	same
Oil, hemp seed	25 do	same	same
Oil, linseed	25 do	same	same
Oil, olive, in casks,	20 do	same	same
Oil, olive, in bottles or flasks,	15 per cent.	same	same
Oil, rape seed	25 cents per gal.	same	same
Oil, salad	15 per cent.	same	same
Oil spermaceti, of foreign fishing,	25 cents per gal.	same	same
Oil of vitriol,	3 cents per lb.	same	same
Oil, whale and other (not sperm) of foreign fishing,	15 cents per gal.	same	same
Old iron, fit only to be re-manufactured, and which has been in actual use,	$12 50 per ton.	same	same
Old brass, fit only to be re-manufactured,	free	same	same
Old copper, fit only to be re-manufactured,	free	same	same
Old lead,	2 cents per lb.	same	same
Old pewter, fit only to be re-manufactured,	free	same	same
Old silver, fit only to be remanufactured,	free	same	same
Olibanum,	free	same	same
Olives,	free	same	same
Onions,	free	same	same
Opium,	free	same	same
Opium, extract of	free	same	same
Orange crystal,	free	same	same
Orange flowers,	free	same	same
Oranges,	free	same	same
Orange bitters,	free	same	same
Orange peel,	free	same	same
Orange issue peas,	free	same	same
Orange flower water,	free	same	same
Orchilli, or orchello,	free	same	same
Ore, specimens of	free	same	same
Organs,	30 per cent.	26 per ct.	23 pr. ct.
Origanum, oil of	15 do	same	same
Ornaments, gilt wood	25 do	23 pr. ct.	21½ pr. c.
Do gold paper	12½ do	same	same
Do for ladies' head dresses,	25 do	23 pr. ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Ornaments, not for head dresses, of metal,	25 per cent.	23 per ct.	21½ pr. c.
Ornamental feathers,	25 do	23 do	21½ do
Orpiment,	free	same	same
Orris root, or iris root,	free	same	same
Ostrich plumes and feathers, manufactured,	25 per cent.	23 pr. ct.	21½ pr. c.
Ostrich plumes and feathers, unmanufactured,	25 do	23 do	21½ do
Otto of roses,	15 do	same	same
Oxalic acid,	free	same	same
Oxide of bismuth,	free	same	same
Oxymuriate of lime,	free	same	same
Oxymuriate or chlorate of potasse, or potash,	free	same	same
Oysters,	free	same	same
Oznaburgs,	15 per cent.	free	free
P.			
Pack thread,	5 cents per lb.	same	same
Padding,	50 per cent.	38 per ct.	29 pr. ct.
Pad screws, as saddlery.			
Paint brushes,	25 do	23 do	21½ do
Painted floor cloths, all	43 cts. per sq. yd.	same	same
Painting brushes,	25 per cent.	23 pr. ct.	21½ pr. c.
Paintings,	free	same	same
Do on glass,	free	same	same
Do on porcelain,	free	same	same
Paints, carmine,	free	same	same
Paints, Dutch pink	free	same	same
Paints, desenna	free	same	same
Do Frankfort black	free	same	same
Do French green	free	same	same
Do ivory black	free	same	same
Do king's yellow	free	same	same
Do lake	free	same	same
Do lamp black	15 per cent.	same	same
Do mineral green	free	same	same
Do olympian green	free	same	same
Do patent yellow	free	same	same
Do chalk	free	same	same
Do red lead	5 cents per lb.	same	same
Do rose pink	free	same	same
Do Spanish brown, dry	1 cent per lb.	same	same
Do do do in oil,	1½ do	same	same
Do terra umbra	free	same	same
Do white lead..	5 cents per lb.	same	same
Painters' colors,	free	same	same
Palm leaves,	free	same	same
Palm leaf hats,	free	same	same
Palm leaf baskets,	free	same	same
Palm oil,	free	same	same
Pamphlets and periodical publica-			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
tions, in French, when each does not constitute a volume, .	free	same	same
Pamphlets, in English, Latin, or Greek, by the pound as books.			
Pannel saws, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Pit saws, ...	25 do	23 do	21½ do
Panilla grass, . . .	free	same	same
Paper, antiquarian . .	17 cents per lb.	same	same
Do bank post . . .	20 do	same	same
Do binders' boards, . .	3 do	same	same
Do blotting . . .	15 do	same	same
Do box boards, . .	3 do	same	same
Do cartridge . . .	3 do	same	same
Do copying . . .	15 do	same	same
Do colored, for labels, . .	15 do	same	same
Do do for needles, .	15 do	same	same
Do do copperplate .	10 do	same	same
Do demy . . .	17 do	same	same
Do drawing . . .	17 do	same	same
Do elephant . . .	17 do	same	same
Do do double . .	17 do	same	same
Do fancy colored . .	15 do	same	same
Do foolscap . . .	17 do	same	same
Paper, like that in which blue nankeens are generally imported, .	3 do	same	same
Paper, folio . . .	20 do	same	same
Do fullers' boards, . .	3 do	same	same
Do glass . . .	15 do	same	same
Do gold leaf . . .	12½ per cent.	same	same
Do gold, in sheets or strips, .	12½ do	same	same
Do silver do . .	12½ do	same	same
Do gilt, or covered with metal,	25 do	23 per ct.	21½ pr. c.
Do imperial . . .	17 cents per lb.	same	same
Do letter . . .	20 do	same	same
Do medium . . .	17 do	same	same
Do morocco . . .	15 do	same	same
Do mill board . . .	3 do	same	same
Do paper makers' boards, .	3 do	same	same
Do pasteboard . . .	15 do	same	same
Do pot	17 do	same	same
Do pressing boards, . .	15 do	same	same
Do printing . . .	10 do	same	same
Do pith . . .	17 do	same	same
Do quarto post, of all kinds, .	20 do	same	same
Do royal . . .	17 do	same	same
Do sand . . .	15 do	same	same
Do segar . . .	17 do	same	same
Do sheathing . . .	3 do	same	same
Do stainers' . . .	10 do	same	same
Do super royal . .	17 do	same	same
Do tissue . . .	15 do	same	same
Do wrapping . . .	3 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Paper, writing, . . .	17 cents per lb.	same	same
Paper counting-house boxes, .	15 per cent.	same	same
Paper counting-house boxes, if mounted, . . .	25 do	23 per ct.	21½ pr. c.
Paper boxes, . . .	15 do	same	same
Paper hangings, . . .	40 do	32 per ct.	26 per ct.
Paper inkstands, with glass bottles,	20 do	same	same
Paper inkstands, with earthen do	20 do	same	same
Paper pin cases, . . .	15 do	same	same
Paper pin cases, mounted or ornamented with metal, . .	25 do	23 per ct.	21½ pr. c.
Paper lines, engraved . .	free	same	same
Paper segars, . . .	free	same	same
Paper snuff-boxes, not japanned,	15 per cent.	same	same
Paper snuff-boxes, japanned, or with metal rim, . . .	25 do	23 pr. ct.	21½ pr. c.
Parasols, ...	25 do	23 do	21½ do
Parasol sticks or frames, .	25 do	23 do	21½ do
Parallel rules, ivory (not mounted)	25 do	free	free
Parallel rules, ivory, (mounted) .	25 do	23 pr. ct.	21½ pr. c.
Paving tiles, . . .	15 do	same	same
Parchment, . . .	25 do	23 pr. ct.	21½ pr. c.
Paris white, . . .	1 cent per lb.	same	same
Parts of stills, viz: Sheets made by rolling, intended for the sides; globes and heads, made by hammering thick sheet copper; bottoms, beat out of large pieces of copper; and shoulders, made out of sheet copper by hammering, . . .	25 per cent.	23 per ct.	21½ pr. c.
Pasteboard, . . .	15 cents per lb.	same	same
Paste giggers, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Paste, jujube . .	free	same	same
Paste, medicinal . . .	free	same	same
Paste, Brazil . . .	free	same	same
Paste, almond . . .	15 per cent.	same	same
Paste, perfumed . . .	15 do	same	same
Paste, or pasta de Brazil, (ground Nicaragua wood, a dye) .	free	same	same
Paste work that is set in gold or silver, ...	12½ per cent.	same	same
Paste, imitation of precious stones,	free	same	same
Pastel, or woad, . . .	free	same	same
Patent floor cloth, . .	43 cts. per sq. yd.	same	same
Patent yellow, . . .	free	same	same
Paving stones, . . .	free	same	same
Pearl, mother of . . .	free	same	same
Pearls, set or not set, . .	12½ per cent.	same	same
Pearls, all articles composed *wholly or chiefly* of . . .	12½ do	same	same
Pearls, composition . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Pearls, mock pearls,	free	same	same
Peas,	free	same	same
Pelerines, lace	12½ per cent.	same	same
Pelham bits, as saddlery.			
Pellitory root,	free	same	same
Pelts, salted	free	same	same
Pencils, black lead	25 per cent.	23 pr. ct.	21½ pr. c.
Do camel's hair	free	same	same
Do red lead	25 per cent.	23 per ct.	21½ pr. c.
Do slate	free	same	same
Pencil cases, gold	12½ per cent.	same	same
Pencil cases, silver	12½ do	same	same
Pencil cases, gilt or plated	25 do	23 per ct.	21½ pr. c.
Penknives,	25 do	23 do	21½ do
Pens of brass,	25 do	23 do	21½ do
Do copper,	25 do	23 do	21½ do
Do gold,	12½ do	same	same
Do iron,	25 do	23 pr. ct.	21½ pr. c.
Do quills,	15 do	same	same
Do silver,	12½ do	same	same
Do steel,	25 do	23 pr. ct.	21½ pr. c.
Do tin,	25 do	23 do	21½ do
Pepper, black	free	same	same
Do white	free	same	same
Do cayenne	15 cents per lb.	same	same
Peppers, red	free	same	same
Perfumery vials and bottles, *not* exceeding the capacity of 4 ounces each,	$2 50 per gross	same	same
Perfumery vials and bottles, exceeding 4 ounces, and not exceeding 16 ounces each,	$3 25 do	same	same
Percussion caps,	25 per cent.	23 pr. ct.	21½ pr. c.
Perfumes,	15 do	same	same
Perfumed soap, for shaving,	15 do	same	same
Perry,	53 cents per gal.	same	same
Pestals and mortars, composition,	free	same	same
Pestals and mortars, of marble,	30 per cent.	26 per ct.	23 pr. ct.
Pestals and mortars, of stone,	20 do	same	same
Petershams, woollen cloth,	50 do	38 per ct.	29 per ct.
Petticoats, cotton patterns for, as manufactures of cotton,	25 do	23 do	21½ do
Petticoats, ready made,	50 do	38 do	29 do
Pewter, old, fit only to be re-manufactured,	free	same	same
Pewter, articles of, not enumerated, manufactured from, or of which pewter is a component part,	25 per cent.	23 per ct.	21½ pr. c.
Philosophical apparatus, specially imported,	free	same	same
Phosphate of lime,	free	same	same
Phosphate of soda,	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Philosophical apparatus, not specially imported, duty according to the materials of which it is composed.			
Phosphorus lights, in glass bottles, with paper cases, . .	free	same	same
Phosphorus, . . .	free	same	same
Phosphuret of lime, . .	free	same	same
Piano fortes, . . .	30 per cent.	26 per ct.	23 pr. ct.
Piano forte ferrules, . .	25 do	23 do	21½ do
Pickled fish, other than mackerel and salmon, ...	$1 per barrel.	same	same
Pickled herring, . . .	$1 00 do	same	same
Do herring, in kegs, . .	$1 00 do	same	same
Do mackerel, . .	$1 50 do	same	same
Do salmon, . . .	$2 00 do	same	same
Pickles, ...	15 per cent.	same	same
Picrotoxine, . . .	free	same	same
Picture glass, . . .	20 per cent.	same	same
and	2 cents per lb.	same	same
Pictures, ...	free	same	same
Pigs, brass in . . .	free	same	same
Pigs, copper in . . .	free	same	same
Pigs, iron in . . .	50 cts. per 112 lbs.	same	same
Pigs, lead in . . .	3 cents per lb.	same	same
Pigs, tin in . . .	free	same	same
Pimento, ...	free	same	same
Do oil of . . .	free	same	same
Pin or needle cases of bone, .	free	same	same
Do do enamel, .	15 per cent.	same	same
Do do gold, .	12½ do	same	same
Do do ivory, .	free	same	same
Do do leather, .	30 per cent.	26 pr. ct.	23 pr. ct.
Do do metal, .	25 do	23 do	21½ do
Pin or needle cases of mother of pearl, ...	free	same	same
Pin or needle cases of paper, .	15 per cent.	same	same
Pin or needle cases set with pearl,	12½ do	same	same
Pin or needle cases set with precious stones, ...	12½ do	same	same
Pin or needle cases of shell, .	15 do	same	same
Pin or needle cases of silver, .	12½ do	same	same
Pin or needle cases of paper, mounted, ...	25 do	23 pr. ct.	21½ pr. c.
Pin or needle cases of wood, .	25 do	23 do	21½ do
Pin cushions, silk . . .	5 do	free	free
Pin cushions, cotton . .	25 do	23 pr. ct.	21½ pr. c.
Pin cushions, wool . .	50 do	38 do	29 do
Pincers, ...	25 do	23 do	21½ do
Pink, Dutch . . .	free	same	same
Do rose . . .	free	same	same
Do root	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Pink saucers, . . .	free	same	same
Pins, ...	free	same	same
Pins, rest (iron, for inside of pianos)	25 per cent.	23 per ct.	21½ pr. c.
Pins, silver . . .	12½ do	same	same
Pins, iron	25 do	23 per ct.	21½ pr. c.
Piperine, ...	free	same	same
Pipes, clay smoking, . .	free	same	same
Pipes, iron, not being castings, .	25 per cent.	23 per ct.	21½ pr. c.
Pipes, iron castings, . .	1 cent per lb.	same	same
Pipes, lead . . .	5 do	same	same
Pipes, watch, carre, or canon, .	12½ per cent.	same	same
Pipes, wood . . .	25 do	23 per ct.	21½ pr. c.
Piping cord, . . .	25 do	23 do	21½ do
Pistols, ...	30 do	26 do	23 do
Pitch, Burgundy . . .	free	same	same
Plaids, cotton . . .	25 per cent.	23 per ct.	21½ pr. c.
Plains, if the value does not exceed 35 cents per square yard, .	5 do	same	same
If the value be over 35 cents per square yard, . . .	50 do	38 pr. ct.	29 pr. ct.
Plaintain bark, or Manilla grass, or Manilla hemp, . . .	free	same	same
Plaits, for making hats or bonnets,	30 per cent.	26 per ct.	23 per ct.
Plaster of Paris, . . .	free	same	same
Do court, on silk, . .	5 per cent.	free	free
Do do on cambric, .	25 do	23 per ct.	21½ pr. c.
Do busts of . . .	free	same	same
Do casts of . . .	free	same	same
Do statues, . . .	free	same	same
Do castings, . . .	free	same	same
Do ornaments, . .	free	same	same
Plaitings of straw for hats or bonnets, ...	30 per cent.	26 per ct.	23 per ct.
Planks, ...	25 do	23 do	21½ do
Plants, ...	free	same	same
Plantain bark, . . .	free	same	same
Plates or sheets, iron ¾ to ½ inch thick, ...	3 cents per lb.	same	same
Plane irons, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Planes, ...	25 do	23 do	21½ do
Plata pina, . . .	free	same	same
Plate, silver . . .	12½ per cent.	same	same
Plated carriage and harness furniture, ...	30 do	26 pr. ct.	23 pr. ct.
Plated epaulets, . . .	25 do	23 do	21½ do
Plated metal, of copper and silver,	25 do	23 do	21½ do
Plated moulding, . . .	25 do	23 do	21½ do
Plated saddlery, . . .	30 do	26 do	23 do
Plated slides, . . .	25 do	23 do	21½ do
Plated wares of all kinds, not otherwise specified, . .	25 do	23 do	21½ do
Plated wire, . . .	5 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Plats for making hats or bonnets,	30 per cent.	26 per ct.	23 per ct.
Plates, boiler . . .	3 cents per lb.	same	same
Plates, copper, suitable for sheathing ships, that is, 14 by 48 inches, and weighing from 14 to 34 ounces per square foot, . .	free	same	same
Plates, nail . . .	3 cents per lb.	same	same
Plates, copper, engraved . .	25 per cent.	23 per ct.	21½ pr. c.
Plates, copper, prepared for engravers, ...	25 do	23 do	21½ do
Platillas, linen and cotton, .	25 do	23 do	21½ do
Platina, ...	free	same	same
Platina crucibles, . .	free	same	same
Playing cards, . . .	30 cents per pack	same	same
Pliers, ...	25 per cent.	23 per ct.	21½ pr. c.
Ploughs, ...	25 do	23 do	21½ do
Ploughs, (a plane) . .	25 do	23 do	21½ do
Plumes, ornamental, whether manufactured or not, . :	25 do	23 do	21½ do
Plush or shag, worsted, cut or not	50 do	38 do	29 do
Plush, cotton . . .	25 do	23 do	21½ do
Do hair . . .	15 do	same	same
Do wool, . . .	50 do	38 pr. ct.	29 pr. ct.
Do wool, silk, and cotton, .	50 do	38 do	29 do
Pocket books, leather, or if leather is the article of chief value, .	30 do	26 do	23 do
Pocket books, paper . .	free	same	same
Pocket bottles, green glass .	20 per cent.	same	same
and	2 cents per lb.	same	same
Pocket lights, phosphorus .	free	same	same
Poil de chevre, (wool and cotton,)	50 per cent.	38 pr. ct.	29 pr. ct.
Points, merino . . .	50 do	free	free
Pole caps, . . .	30 do	26 pr. ct.	23 per ct.
Pole carriage hooks, . .	30 do	26 do	23 do
Pole ferrules, . . .	30 do	26 do	23 do
Polishing stones, . . .	free	same	same
Polished or scraped brass, .	25 per cent.	23 per ct.	21½ pr. c.
Polypodium, . . .	free	same	same
Pomatum, . . .	15 per cent.	same	same
Pomegranates, . . .	free	same	same
Pomegranate peel, . .	free	same	same
Pongees, ...	10 per cent.	same	same
Poplins, stuff . . .	10 do	free	free
Poppy heads, . . .	free	same	same
Poppy oil, ...	free	same	same
Poppies, ...	free	same	same
Porcelain, ...	20 per cent.	same	same
Pork, ...	2 cents per lb.	same	same
Porphyry, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Portable desks, . . .	25 do	23 do	21½ do
Porter in bottles, no duty on the bottles, (*See Circular, page* 19.)	20 cents per gal.	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Porter, imported otherwise than in bottles, ...	15 cents per. gal.	same	same
Potasse, or potash, prussiate of	12½ per cent.	same	same
Potash, bi chromate of . .	12½ do	same	same
Do oxymuriate, or chlorate of	free	same	same
Do pure . . .	free	same	same
Do iodate of . . .	free	same	same
Do acetate of . .	free	same	same
Do hydriodate of . .	free	same	same
Potatoes, ...	10 cts. per bush.	same	same
Pots, black lead . . .	free	same	same
Pots, blue	15 per cent.	same	same
Pots, iron	1½ cent per lb.	same	same
Pots, melting, earthen . .	20 per cent.	same	same
Pounce, ...	free	same	same
Pound ribbon, . . .	25 per cent.	23 per ct.	21½ pr. c.
Powder, black lead . .	15 per cent.	same	same
Do blue . . .	free	same	same
Do of brass . . .	25 per cent.	23 per ct.	21½ pr. c.
Do of bronze, . .	25 do	23 do	21½ do
Do gun . . .	8 cents per lb.	same	same
Do hair, plain, or not perfumed, . . .	free	same	same
Do hair, perfumed . .	15 per cent.	same	same
Do ink . . .	free	same	same
Do puffs . . .	free	same	same
Do subtil, for the skin, .	15 per cent.	same	same
Do tooth . . .	15 do	same	same
Powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations, or compositions, commonly called sweet scents, odors, perfumes, or cosmetics; and all powders and preparations for the teeth or gums, . . .	15 per cent.	same	same
Powdered sugar, . . .	3½ cents per lb.	same	same
Precious stones, set or not set, .	12½ per cent.	same	same
Precious stones, of all kinds, and articles composed wholly or chiefly of precious stones, . .	12½ do	same	same
Precious stones, glass, imitation of and	30 do 3 cents per lb.	26 per ct. same	23 pr. ct. same
Precious stones, other imitations of	free	same	same
Prepared clay, . .	free	same	same
Pressing boards, . . .	15 cents per lb.	same	same
Preparations, anatomical . .	free	same	same
Preparations, chemical, not otherwise enumerated, . .	free	same	same
Preserves, that is, comfits or sweetmeats preserved in sugar or brandy, ...	25 per cent.	23 per ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Preserves, in molasses,	free	same	same
Princess stuff, woollen	50 per cent.	38 pr. ct.	29 per ct.
Prints or engravings, (*See Engravings.*			
Produce, of the growth, manufacture or fisheries of the United States and its territories,	free	same	same
Protractors, ivory, mounted,	25 per cent.	23 pr. ct.	21½ pr. c.
Prunes,	free	same	same
Prussian blue,	15 per cent.	same	same
Prussiate of potash or potasse,	12½ do	same	same
Pucheri,	free	same	same
Pullies, iron, brass or copper	25 per cent.	23 pr. ct.	21½ pr. c.
Pullies, wood	25 do	23 do	21½ do
Pumice stone,	free	same	same
Pumps, stomach	25 per cent.	23 pr. ct.	21½ pr. c.
Punches, shoe	25 do	23 do	21½ do
Punjums, Madras	25 do	23 do	21½ do
Punjum cloth,	25 do	23 do	21½ do
Purple brown,	15 do	same	same
Purple tin liquor,	free	same	same
Putty, glaziers'	free	same	same
Putty powder,	free	same	same
Pyroligneous acid,	8 cents per gal.	same	same
Q.			
Quadrants and sextants,	25 per cent.	23 per ct.	21½ pr. c.
Quadrant frames,	25 do	23 do	21½ do
Quality binding,	25 do	23 do	21½ do
Quassa wood, in logs,	free	same	same
Queen's stones,	free	same	same
Quicksilver,	free	same	same
Quill baskets,	free	same	same
Quills, prepared or manufactured,	15 per cent.	same	same
Quills, unprepared	free	same	same
Quiltings, or bed quilts,	25 per cent.	23 per ct.	21½ pr. c.
Quinine,	15 do	same	same
Quinine, sulphate of	15 do	same	same
R.			
Radix or angelica root,	free	same	same
Rag stones,	free	same	same
Rags, of any kind of cloth,	free	same	same
Raisins,	free	same	same
Rakes, iron	25 per cent.	23 pr. ct.	21½ pr. c.
Do steel	25 do	23 do	21½ do
Do wood	25 do	23 do	21½ do
Rape of grapes,	free	same	same
Rape cakes,	free	same	same
Rape seed oil,	25 cents per gal.	same	same
Rappers, brass	25 per cent.	23 pr. ct.	21½ pr. c.
Do iron	25 do	23 do	21½ do
Rass, cornu cervi,	free	same	same
Rasps,	25 per cent.	23 per ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1342.
Ratifia, (a liquor) . . .	53 cents per gal.	same	same
Rattans, unmanufactured . .	free	same	same
Rattles, wood . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do ivory, with bells, . .	25 do	23 do	21½ do
Do coral, with bells, . .	25 do	23 do	21½ do
Do with silver bells, . .	free	same	same
Ravens duck, . . .	15 per cent.	same	same
Raw skins, that is, undressed .	free	same	same
Raw silk, ...	12½ per cent.	same	same
Razors, ...	25 do	23 per ct.	21½ pr. c.
Razors, in boxes or cases, .	25 do	23 do	21½ do
Razor cases, leather . .	30 do	26 do	23 do
Do do metal . .	25 do	23 do	21½ do
Do do paper . .	15 do	same	same
Do do wood . .	25 do	23 pr. ct.	21½ pr. c.
Razor strops, leather . .	30 do	26 do	23 do
Do do wood . .	25 do	23 do	21½ do
Reaping hooks, iron . .	30 do	26 do	23 do
Do do steel . .	30 do	26 do	23 do
Ready made clothing, . .	50 do	38 do	29 do
Red chromate of potash, . .	free	same	same
Red lead, dry . . .	5 cents per lb.	same	same
Red lead, ground in oil . .	5 do	same	same
Red lead pencils, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Red sanders, . . .	free	same	same
Red or crude tartar, or wine lees,	free	same	same
Red liquor, ...	free	same	same
Red venetian, dry . . .	1 cent per lb.	same	same
Do do ground in oil, .	1½ do	same	same
Red wood, and red sanders wood,	free	same	same
Red wool, for hatters, . .	free	same	same
Reeds, *unmanufactured* . .	free	same	same
Reeds, manufactured . .	25 per cent.	23 pr. ct.	21½ pr. c.
Reeds, weavers' . . .	25 do	23 do	21½ do
Reeves' colors, . . .	free	same	same
Regulus of antimony, . .	free	same	same
Reindeer skins, dressed . .	12½ per cent.	same	same
Do do undressed .	free	same	same
Do do tanned . .	30 per cent.	26 pr. ct.	23 pr. ct.
Do tongues, . . .	free	same	same
Reps, natural silk and cotton .	25 per cent.	23 pr. ct.	21½ pr. c.
Reps, silk	5 do	free	free
Resin, ...	free	same	same
Resin of jalap, . . .	free	same	same
Resin, nux vomica . .	free	same	same
Rest pins, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Returned cargo of American growth or manufacture: *Provided*, the goods have not changed owners; in which case to pay as foreign goods, ...	free	same	same
Returned cargo of foreign growth or			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
manufacture, according to the material of which it is composed; and is liable to the same duty as on its first importation.			
Reticules or ridicules, cotton .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do silk .	5 do	free	free
Reticules or ridicules, silk, with gilt or plated clasps, . .	25 do	free	free
Reticules or ridicules, leather .	30 do	26 per ct.	23 per ct.
Reticules or ridicules, merino .	50 do	38 do	29 do
Reticules or ridicules, paper, japanned	25 do	23 do	21½ do
Reticules or ridicules, paper, not japanned, . . .	15 do	same	same
Reticules or ridicules, if with clasps,	25 do	23 per ct.	21½ pr. c.
Rhodium, oil of . . .	15 do	same	same
Rhubarb, ...	free	same	same
Ribbon supporters, . .	25 per cent.	23 per ct.	21½ pr. c.
Ribbon wire, or canetille, .	25 do	23 do	21½ do
Ribbons, ...	5 do	free	free
Do Bordeloux, silk and cotton,	25 do	23 per ct.	21½ pr. c.
Do pound	25 do	23 do	21½ do
Rice, ...	free	same	same
Rifles, ...	$2 50 each	same	same
Rigotine, a kind of woollen cloth,	50 per cent.	38 pr. ct.	29 pr. ct.
Rings, brass . . .	25 do	23 do	21½ do
Do gilt . . .	25 do	23 do	21½ do
Do gold, set or not, . .	12½ do	same	same
Do hair . . .	free	same	same
Do iron . . .	25 per cent.	23 per ct.	21½ pr. c.
Do plated or washed . .	25 do	23 do	21½ do
Do pewter . . .	25 do	23 do	21½ do
Do of precious stones, set, .	12½ do	same	same
Do silver . . .	12½ do	same	same
Do silver, plated for saddlery,	30 do	26 per ct.	23 per ct.
Rivets, brass . . .	25 do	23 do	21½ do
Do iron . . .	25 do	23 do	21½ do
Do steel . . .	25 do	23 do	21½ do
Robes, made up . . .	50 do	38 do	29 do
Robe patterns, according to the material of which they are composed.			
Rochelle salts, . . .	15 do	same	same
Rochelle, or common salt, .	10 cts. per 56 lbs.	same	same
Rock moss, . . .	free	same	same
Rocoa, ...	free	same	same
Rods, braziers', of $\frac{3}{16}$ to $\frac{8}{16}$ of an inch diameter, inclusive, .	3 cents per lb.	same	same
Rods and eyes, of brass, for stairs,	25 per cent.	23 pr. ct.	21½ pr. c.
Rods and eyes, all other, of metal, for stairs, . . .	25 do	23 do	21½ do
Rods, wood . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Rods, copper . . .	4 cents per lb.	same	same
Rods, composition . .	25 per cent.	23 pr. ct.	21½ pr. c.
Rods, casement, slit, or rolled, .	3 cents per lb.	same	same
Rods, steel . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Rolled brass, . . .	free	23 do	21½ do
Rolled iron in bars, . .	$30 per ton.	same	same
Do do bolts, . .	$30 do	same	same
Do do sheets, . .	3 cents per lb.	same	same
Rolled iron for scroll iron, .	3 do	same	same
Do do band iron, .	3 do	same	same
Do do casement rods, .	3 do	same	same
Rolls, brown or white linen, .	15 per cent.	free	free
Roller buckles, as saddlery.			
Romals, cotton goods, . .	25 do	23 pr. ct.	21½ pr. c.
Roman cement, . . .	free	same	same
Roman vitriol, . . .	4 cents per lb.	same	same
Rope, made of hides cut in strips,	free	same	same
Rope or cordage of Cocoa-nut hulls	5 cents per lb.	same	same
Roots, all kinds of . . .	free	same	same
Rope made of grass or bark, .	5 cents per lb.	same	same
Rope, ciar or coiar, . .	5 do	same	same
Rose leaves, . . .	free	same	same
Rose pink, . . .	free	same	same
Rose water, . . .	free	same	same
Rose wood plank, (from 3 to 4 inches thick, and from 9 to 15 inches broad, will be considered plank,)	25 per cent.	23 pr. ct.	21½ pr. c.
Rosin, ...	free	same	same
Rosolio, a cordial, . .	53 cents per gal.	same	same
Rotten stone, . . .	free	same	same
Rouens, linen . . .	15 per cent.	free	free
Rouge, ...	free	same	same
Rubigo ferri, . . .	15 per cent.	same	same
Rubrum, bark acer . .	free	same	same
Rubies, ...	12½ per cent.	same	same
Rue, oil or essence of . .	free	same	same
Rugs for bed covering, cotton .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do woollen, .	50 do	38 do	29 do
Rugs, hearth . . .	50 do	38 do	29 do
Rugs for horses, . . .	50 do	38 do	29 do
Rules, of bone, . . .	free	same	same
Do brass, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do iron, . . .	25 do	23 do	21½ do
Do ivory, . . .	free	same	same
Do wood, . . .	25 per cent.	23 per ct.	21½ pr. c.
Do bone or ivory, with brass joints or slides, . .	25 do	23 do	21½ do
Do wood with brass, .	25 do	23 do	21½ do
Rum, 1st proof . . .	53 cents per gal.	same	same
Rum, 2d proof . . .	53 do	same	same
Rum, 3d proof . . .	57 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Rum, 4th proof . . .	63 cents per gal.	same	same
Rum, 5th proof . . .	72 do	same	same
Rum, above 5th proof . .	85 do	same	same
Rum, bay, or bay water, . .	15 per cent.	same	same
Rum, cherry . . .	53 cents per gal.	same	same
Russia crash, . . .	25 per cent.	free	free
Russia duck, . . .	15 do	same	same
Russia diaper, . . .	15 do	free	free
Russia linen, . . .	15 do	free	free
Russia sheetings, . . .	25 do	free	free
Rust of iron, . . .	free	same	same
S.			
Sabres, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Saccharum saturni, . .	5 cents per lb.	same	same
Sacking, ...	15 per cent.	free	free
Saddlery, silver . . .	12½ do	same	same
Do silver plated . .	30 do	26 per ct.	23 pr. ct.
Do brass . . .	30 do	26 do	23 do
Do steel . . .	30 do	26 do	23 do
Do common, tinned .	10 do	same	same
Do common, japanned .	10 do	same	same
Saddle hooks, silver . .	12½ do	same	same
Do do other . .	30 do	26 pr. ct.	23 per ct.
Saddles, ...	30 do	26 do	23 do
Saddle trees, . . .	25 do	23 do	21½ do
Sad irons, . . .	25 do	1 c. p. lb.	1 c. p. lb.
Safflower, . . .	free	same	same
Saffron, ...	free	same	same
Saffron cake, . . .	free	same	same
Sago, ...	free	same	same
Sail duck, . . .	15 per cent.	same	same
Sal ammoniac, . . .	free	same	same
Sal diuretic, . . .	free	same	same
Sal nitre, or saltpetre, or nitrate of potash, crude . . .	free	same	same
Sal nitre, or saltpetre refined, .	3 cents per lb.	same	same
Sal prunella, . . .	free	same	same
Sal succini, . . .	free	same	same
Salad oil, ...	15 per cent.	same	same
Salempores, as cottons.			
Salep, ...	free	same	same
Salmon, pickled . . .	$2 00 per brl.	same	same
Do dry or smoked . .	$1 00 per. 112 lbs.	same	same
Salt, ...	10 cts. per 56 lbs.	same	same
Salt, crude, mineral . .	15 per cent.	free	free
Salt, fossil, mineral salt, . .	15 do	free	free
Salts, brown	free	same	same
Do epsom . . .	4 cents per lb.	same	same
Do glauber . . .	2 do	same	same
Do Rochelle . . .	15 per cent.	same	same
Do all other chemical salts not enumerated, . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Salted skivers,	free	same	same
Salted roans,	free	same	same
Salted pelts,	free	same	same
Saltpetre, or sal nitre, or nitrate of potash, crude,	free	same	same
Saltpetre, refined,	3 cents per lb.	same	same
Sandarac,	free	same	same
Sanders wood,	free	same	same
Sanders red,	free	same	same
Sandal wood, even if ground,	free	same	same
Sand stones,	free	same	same
Sanguis draconis,	free	same	same
Sannas,	25 per cent.	23 pr. ct.	21½ pr. c.
Sarcocolla,	free	same	same
Sardines in barrels,	100 cents per brl.	same	same
Do kegs, same pro rata.			
Sarsaparilla,	free	same	same
Sarsnets, silk	5 per cent.	free	free
Do cotton	25 do	23 per ct.	21½ pr. c.
Sash fasteners,	25 do	23 do	21½ do
Sashes, silk	5 do	free	free
Sassafras,	free	same	same
Do oil of	free	same	same
Satin, Denmark, (worsted stuff,)	10 per cent.	free	free
Do do if any cotton,	50 do	38 per ct.	29 pr. ct.
Satin gauze,	5 do	free	free
Satin, silk	5 do	free	free
Sauce, fish	free	same	same
Saucepans, copper	25 per cent.	23 pr. ct.	21½ pr. c.
Do iron	25 do	23 do	21½ do
Do tin	25 do	23 do	21½ do
Sausages,	free	same	same
Saws, mill	100 cents each	same	same
Saws, all other	25 per cent.	23 per ct.	21½ pr. c.
Saw sets,	25 do	23 do	21½ do
Sawns,	25 do	23 do	21½ do
Scagliola tables or slabs,	free	same	same
Scale beams,	30 per cent.	26 pr. ct.	23 per ct.
Scales, bone	free	same	same
Do ivory, with metal joints,	25 per cent.	23 pr. ct.	21½ pr. c.
Do ivory, entirely of	free	same	same
Do all other material	25 per cent.	23 pr. ct.	21½ pr. c.
Scammony, gum	free	same	same
Scammoniate,	free	same	same
Scarfs, silk	5 per cent.	free	free
Do if any cotton,	25 do	23 per ct.	21½ pr. c.
Do if any wool,	50 do	38 do	29 do
Scilla, or squills,	free	same	same
Scissors,	25 per cent.	23 pr. ct.	21½ pr. c.
Scoop nets,	25 do	23 do	21½ do
Scotch braces,	25 do	23 do	21½ do
Scrapers,	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Scrap lead,	2 cents per lb.	same	same
Scrap iron,	$12 50 per ton.	same	same
Screws, bed	25 per cent.	23 pr. ct.	21½ pr. c.
Seneca, radix or root	free	same	same
Serge, woollen	50 per cent.	38 pr. ct.	29 pr. ct.
Sewing silk,	40 do	32 do	26 do
Sextants,	25 do	23 do	21½ do
Shades, lace	12½ do	same	same
Shaddocks,	free	same	same
Shaving soap,	15 per cent.	same	same
Shawls, cotton	25 do	23 pr. ct.	21½ pr. c.
Do Cashmere, real, or of the Thibet goat,	15 do	same	same
Do Cashmere, silk	5 do	free	free
Do Cashmere, if any wool	50 do	38 per ct.	29 per ct.
Do camels' hair	15 do	same	same
Do lace	12½ do	same	same
Do merino, made of wool,	50 do	38 pr. ct.	29 per ct.
Do silk	5 do	free	free
Do silk and worsted	10 do	free	free
Shawls composed of cotton and *silk* not only pay a duty of 25 per cent. but are liable to the regulations respecting cotton cloths, (unless silk is material of chief value,)	25 do	23 pr. ct.	21½ pr. c.
Shawls, Thibet, (so called) body wool with borders of cotton and silk,	50 do	38 do	29 do
Shawls, Thibet, (so called) body wool with worsted fringe sewed on,	50 do	38 do	29 do
Shears,	25 do	23 do	21½ do
Sheathing copper, that is, in sheets of 14 by 28 inches weighing 14 to 34 ounces per square foot,	free	same	same
Sheet brass,	free	23 per ct.	21½ pr. c.
Sheets, willow, principally used in making hats,	30 per cent.	26 pr. ct.	23 pr. ct.
Sheets or plates, iron,	3 cents per lb.	same	same
Sheetings, linen	15 per cent.	free	free
Do hemp	25 do	free	free
Do porter, flax,	15 do	free	free
Do Russia, brown or white flax,	15 do	free	free
Do Russia hemp	25 do	free	free
Shell, gold, for painting,	12½ do	same	same
Do silver, for painting,	12½ do	same	same
Do boxes,	15 do	same	same
Do baskets,	free	same	same
Do turtle or tortoise,	free	same	same
Shellac,	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Shells, cocoa, . . .	free	same	same
Do all other . . .	free	same	same
Shirtings, cotton . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do linen . . .	15 do	free	free
Shirts, ...	50 do	38 per ct.	29 per ct.
Shoe binding, cotton . .	25 do	23 do	21½ do
Do silk . .	5 do	free	free
Do woollen . .	25 do	23 per ct.	21½ pr. c.
Shoe bills, cast . . .	1 cent per lb.	same	same
Do *cut*, same duty as upon tacks, brads and sprigs.			
Shoe floats, . . .	25 per cent.	23 per ct.	21½ pr. c.
Do horns, . . .	free	same	same
Do knives, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do rasps, . . .	25 do	23 do	21½ do
Do thread, . . .	25 do	23 do	21½ do
Do tacks, . . .	25 do	23 do	21½ do
Shoes, horse . . .	25 do	23 do	21½ do
Shoes or slippers for children, .	15 cents per pair	same	same
Do do grown persons, of silk, .	30 do	same	same
Do do of leather, .	25 do	same	same
Do do all other, .	25 do	same	same
Shoes or slippers of prunella, stuff, or nankeen, . . .	25 do	same	same
Shot bags, leather, mounted .	25 per cent.	23 pr. ct.	21½ pr. c.
Do if the leather be of the most value, . .	30 do	26 do	23 do
Shot belts, mounted . .	25 do	23 do	21½ do
Do if the leather be of the most value, . .	30 do	26 do	23 do
Shot, cast iron . . .	1 cent per lb.	same	same
Shot, lead	4 cents per lb.	same	same
Shovels, (iron, steel, or brass,) for the hearth, . . .	25 per cent.	23 per ct.	21½ pr. c.
Shovels, other . . .	30 do	26 do	23 do
Shovels, with or without handles, iron and steel, to dig with, .	30 do	26 do	23 do
Shovels, wood . . .	25 do	23 do	21½ do
Shovels and tongs, or fire irons, .	25 do	23 do	21½ do
Shrub, ...	free	same	same
Shumac, or sumac, . .	free	same	same
Shuttle-cocks and battle-doors, .	free	same	same
Sickles, iron . . .	30 per cent.	26 per ct.	23 per ct.
Do steel . . .	30 do	26 do	23 do
Side-arms, . . .	25 do	23 do	21½ do
Sieves, lawn . . .	25 do	23 do	21½ do
Do cyprus . . .	free	same	same
Do wire . . .	25 per cent.	23 per ct.	21½ pr. c.
Do hair . . .	free	same	same
Silks, all, in piece, and all articles of which *silk* is the component			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
material of chief value, unless from beyond the Cape of Good Hope, (*See Treasury instructions, page* 16,)	various rates	free	free
Silks, from beyond the Cape of Good Hope, ...	10 per cent.	same	same
Silk, raw	12½ do	same	same
Silk, sewing . . .	40 do	32 per ct.	26 per ct.
Silk, brutia, and other, raw .	12½ do	same	same
Silk and worsted valencias, .	10 do	free	free
Silk and worsted toilenets, .	10 do	free	free
Silk and worsted crape de Lyons,	10 do	free	free
Silk and wosted shawls, . .	10 do	free	free
Silk and wosted, manufactures of	10 do	free	free
Silk and cotton vesting, (silk chief value,)	25 do	free	free
Silk bolting cloths, . . .	5 do	free	free
Silk bobbin, . . .	5 do	free	free
Silk braids, . . .	5 do	free	free
Silk cords, ...	5 do	free	free
Silk curls, ...	25 do	free	free
Silk frizettes, . . .	25 do	free	free
Silk garters, with wire and clasps,	25 do	free	free
Silk gloves, . . .	5 do	free	free
Silk hats or caps, . . .	30 do	free	free
Silk hatbands, . . .	5 do	free	free
Silk handkerchiefs, . .	25 do	free	free
Silk hose, ...	5 do	free	free
Silk lace, ...	12½ do	free	free
Silk mits, ...	5 do	free	free
Silk oil cloth, . . .	12½ cts. pr. sq. yd.	free	free
Silk suspenders, . . .	25 per cent.	free	free
Silk stocks, . . .	50 do	free	free
Silk stockings, . . .	5 do	free	free
Silk thrown, . . .	12½ do	free	free
Silk twist, if mohair . .	40 do	free	free
Silk watch chains or ribbons, .	5 do	free	free
Silk webbing, . . .	5 do	free	free
Silver bullion, . . .	free	same	same
Do coin, ...	free	same	same
Do epaulets, . . .	free	same	same
Do nitrate of . . .	free	same	same
Do quick . . .	free	same	same
Do all manufactures of . .	12½ per cent.	same	same
Silvered wire, ...	5 do	same	same
Syrup of sugar cane, in casks, .	2½ cents per lb.	same	same
Sisal grass, ...	free	same	same
Sithes, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Skates, ...	25 do	23 do	21½ do
Skivers, tanned . . .	30 do	26 do	23 do
Do pickled . . .	free	same	same
Skins of all kinds in the hair, dried,			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
salted or pickled, *raw or unmanufactured*, ...	free	same	same
Skins, tanned or tawed . .	30 per cent.	26 pr. ct.	23 per ct.
Skins, fish, for saddlers, &c. .	free	same	same
Skins, fur, raw or undressed .	free	same	same
Do do dressed . . .	12½ per cent.	same	same
Skins, white, for druggists, .	30 do	26 per ct.	23 per ct.
Skins, dressed with alum only, .	free	same	same
Skins with wool upon them, the wool to pay the same duty as when otherwise imported.			
Slates of all kinds, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Slate pencils, . . .	free	same	same
Sledges, blacksmiths' . .	2½ cents per lb.	same	same
Sledges, other . . .	25 per cent.	23 per ct.	21½ pr. c.
Slick stones, . . .	free	same	same
Slippers for children, . .	15 cents per pair	same	same
Do not for children, leather .	25 do	same	same
Do do prunella	25 do	same	same
Do do silk .	30 do	same	same
Do do stuff .	25 do	same	same
Do do other materials,	25 do	same	same
Slippers, nankeen . . .	25 do	same	same
Slit iron, in nail or spike rods, .	3 cents per lb.	same	same
Do for band iron, . .	3 do	same	same
Do for scroll iron, . .	3 do	same	same
Do for casement rods, .	3 do	same	same
Smalts, ...	free	same	same
Snails, ...	free	same	same
Snake root, ...	free	same	same
Snaps, a clasp or ketch, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Snaps, or snap bits, for bridles, .	25 do	23 do	21½ do
Snuff, ...	12 cents per lb.	same	same
Snuffers, silver or gold . .	12½ per cent.	same	same
Snuffers, all other . . .	25 do	23 pr. ct.	21½ pr. c.
Snuffer trays, silver and gold .	12½ do	same	same
Snuffer trays, all other . .	25 do	23 pr. ct.	21½ pr. c.
Soap, castile . . .	4 cents per lb.	same	same
Do fancy	15 per cent.	same	same
Do Marseilles . . .	4 cents per lb.	same	same
Do Naples . . .	15 per cent.	same	same
Do perfumed . . .	15 do	same	same
Do shaving . . .	15 do	same	same
Do soft	4 cents per lb.	same	same
Do turpentine or common .	4 do	same	same
Do wash balls . . .	15 per cent.	same	same
Do Windsor . . .	15 do	same	same
Soap pans, cast iron, whole or in parts, ...	1½ cent per lb.	same	same
Socket chisels, . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Socks, cotton . . .	25 do	23 do	21½ do
Do silk	5 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Socks, linen or thread . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do wool . . .	25 do	23 do	21½ do
Do worsted, including those for children, with or without soles, . . .	25 do	23 do	21½ do
Soda, ...	free	same	same
Soda, carbonate of . . .	15 per cent.	same	same
Do iodate of . . .	free	same	same
Do hydriodate of . .	free	same	same
Do lye, ...	free	same	same
Do powders, . . .	free	same	same
Do sal	15 per cent.	same	same
Do salts of . . .	15 do	same	same
Soie blanch, Chenille, if part cotton,	25 per cent.	23 per ct.	21½ pr. c.
Solanine, ...	free	same	same
Soles, felt	50 per cent.	38 pr. ct.	29 per ct.
Soles, cork	25 do	23 do	21½ do
Sooty romals, . . .	25 do	23 do	21½ do
Soy, ...	free	same	same
Spades, of iron, with or without handles, ...	30 per cent.	26 per ct.	23 pr. ct.
Spades of steel, with or without handles, ...	30 do	26 do	23 do
Spanish brown, dry . .	1 cent per lb.	same	same
Do do ground in oil .	1½ do	same	same
Spanish flies, or cantharides, .	free	same	same
Spartaria, or Sparterie, or willow sheets for hats, . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Spatulas, ...	25 do	23 do	21½ do
Spartateen, or coral, . .	free	same	same
Spa, or spaware, . . .	free	same	same
Specimens of anatomical preparations, ...	free	same	same
Specimens in botany, . .	free	same	same
Do in mineralogy, . .	free	same	same
Do in natural history, .	free	same	same
Do of sculpture, specially imported, . .	free	same	same
Specimens of sculpture not specially imported, duty according to the materials they are composed of.			
Spectacle cases, gold . .	12½ per cent.	same	same
Do do iron . .	25 do	23 pr. ct.	21½ pr. c.
Do do leather . .	30 do	26 do	23 do
Do do paper . .	15 do	same	same
Do do silver . .	12½ do	same	same
Do do steel . .	25 do	23 per ct.	21½ pr. c.
Spectacle glasses, . . .	20 do	same	same
and	2 cents per lb.	same	same
Spectacle glasses, pebble . .	12½ per cent.	same	same
Spectacles, brass mounted .	25 do	23 pr. ct.	21½ pr. c.
Do iron mounted . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Spectacles, plated . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do steel . . .	25 do	23 do	21½ do
Do gold mounted . .	12½ do	same	same
Do silver mounted .	12½ do	same	same
Do turtle shell mounted .	20 do	same	same
Do turtle shell and silver	20 do	same	same
Spelter, ...	free	same	same
Spermaceti oil, of foreign fisheries,	25 cents per gal.	same	same
Spider net, considered as cotton cloth, ...	25 per cent.	23 per ct.	21½ pr. c.
Spikes, copper . . .	4 cents per lb.	same	same
Do composition . .	25 per cent.	23 per ct.	21½ pr. c.
Do iron . . .	4 cents per lb.	same	same
Spike rods, . . .	3 do	same	same
Spirits, lac . . .	free	same	same
Do yellow	free	same	same
Spirits distilled from grain, 1st proof,	57 cents per gal.	same	same
Do do 2d do	60 do	same	same
Do do 3d do	63 do	same	same
Do do 4th do	67 do	same	same
Do do 5th do	75 do	same	same
Do do above 5th do	90 do	same	same
Spirits and brandy, distilled from other materials than grain, 1st proof, ...	53 do	same	same
2d proof, ...	53 do	same	same
3d do	57 do	same	same
4th do	63 do	same	same
5th do	72 do	same	same
5th do all above . .	85 do	same	same
Spoke shaves, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Spokes, ...	free	same	same
Sponges, ...	free	same	same
Spoons, gold and silver . .	12½ per cent.	same	same
Do horn . . .	free	same	same
Do all other . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Spunk, ...	free	same	same
Spurs, gold and silver . .	12½ per cent.	same	same
Do all other . . .	25 do	23 pr. ct.	21½ pr. c.
Sprigs, not exceeding 16 ounces to the 1000, . . .	5 cents per 1000	same	same
Sprigs, exceeding 16 ounces to the 1000, ...	5 cents per lb.	same	same
Springs for wigs, . . .	25 per cent.	23 per ct.	21½ pr. c.
Springs of brass wire, used in the making of wigs, . .	25 do	23 do	21½ do
Spy glasses, . . .	25 do	23 do	21½ do
Squares, brass . . .	25 do	23 do	21½ do
Do iron . . .	30 do	26 do	23 do
Do steel . . .	30 do	26 do	23 do
Square wire, used for the manufacture of stretchers for umbrellas,			

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
and cut in pieces not exceeding the length used therefor, .	12 per cent.	same	same
Squares, wood . . .	25 do	23 per ct.	21½ pr. c.
Squills, or scilla, . . .	free	same	same
Standard mordant, . .	free	same	same
Stamped floor cloths, all . .	43 cts. per sq. yd.	same	same
Starch, ...	free	same	same
St. Ignatius' beans, or feve St. Ignace, ...	free	same	same
Statues and specimens of statuary, specially imported, . .	free	same	same
Statues and specimens of statuary, not specially imported, viz :—			
Statues of alabaster, . .	free	same	same
Do brass, . . .	25 per cent.	23 per ct.	21½ pr. c.
Do bronze, . . .	25 do	23 do	21½ do
Do marble, . . .	30 do	26 do	23 do
Do metal, . . .	25 do	23 do	21½ do
Do plaster, . . .	free	same	same
Do wood, . . .	25 per cent.	23 per ct.	21½ pr. c.
Stavesacre, . . .	free	same	same
Steel, ...	$1 50 per 112 lbs.	same	same
Do wire, not exceeding No. 14,	5 cents per lb.	same	same
Do wire, over No. 14, . .	9 do	same	same
Do in bars, . . .	$1 50 per 112 lbs.	same	same
Do chains, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do pens	25 do	23 do	21½ do
Steel cutting knives, sythes, sickles, reaping hooks, spades and shovels, ...	30 do	26 do	23 do
Steel, all articles not enumerated, manufactured from steel, or of which steel is a component part,	25 do	23 do	21½ do
Steelyards, . . .	30 do	26 do	23 do
Sticks, walking . . .	25 do	23 do	21½ do
Sticks, or frames for umbrellas or parasols, . . .	25 do	23 do	21½ do
Stiffeners for cravats, . .	25 do	23 do	21½ do
Stilettoes, daggers, . .	25 do	23 do	21½ do
Do ivory, . . .	free	same	same
Still-bottoms, and parts thereof, made of copper, hammered, cut around and turned up at the edge,	free	15 pr. ct.	15 per ct.
Still worms, . . .	25 per cent.	23 do	21½ do
Stirrup irons, . . .	30 do	26 do	23 do
Stockinetts, . . .	50 do	38 do	29 do
Stock locks, . . .	25 do	23 do	21½ do
Stockings and half-stockings, except silk, . . .	25 do	23 do	21½ do
Stomach pumps, . . .	25 do	23 do	21½ do
Stone ware, . . .	20 do	same	same
Stone, Armenian . . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Stones, bristol . . .	12½ per cent.	same	same
Do burr, unwrought . .	free	same	same
Do burr, wrought . .	free	same	same
Do caustic . . .	free	same	same
Do cornelian . . .	12½ per cent.	same	same
Do garnet . . .	12½ do	same	same
Do grind . . .	free	same	same
Do load . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do marbles . . .	free	same	same
Do mill . . .	free	same	same
Do not merchantable, for ballast, . . .	free	same	same
Do ochre, as other ochre.			
Do oil . . .	free	same	same
Do pumice . . .	free	same	same
Do precious . . .	12½ per cent.	same	same
Do rotten . . .	free	same	same
Do rag and sand . .	free	same	same
Do touch . . .	free	same	same
Do whet . . .	free	same	same
Stones, all precious, set, or not set, and all articles composed wholly or chiefly of precious stones, .	12½ per cent.	same	same
Storax or styrax, . .	free	same	same
Straining webb, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Straw baskets, . . .	15 do	same	same
Straw carpets and straw carpeting,	5 do	same	same
Straw, for hats, in its natural state,	free	same	same
Straw knives, iron, for cutting straw	30 per cent.	26 pr. ct.	23 pr. ct.
Do steel, do	30 do	26 do	23 do
Stretchers, for umbrellas and parasols, ...	25 do	23 do	21½ do
Strings of musical instruments, .	free	same	same
Do bow . . .	free	same	same
Do hatters' . . .	free	same	same
Strontian, ...	free	same	same
Do muriate of . .	free	same	same
Do nitrate of . .	free	same	same
Strychnine, . . .	free	same	same
Studs, gold . . .	12½ per cent.	same	same
Do silver . . .	12½ do	same	same
Do gilt . . .	25 do	23 pr. ct.	21½ pr. c.
Do ivory . . .	15 do	same	same
Do mother of pearl . .	15 do	same	same
Do plated . . .	25 do	23 pr. ct.	21½ pr. c.
Do brass . . .	25 do	23 do	21½ do
Do copper . . .	25 do	23 do	21½ do
Stuff, princettas . . .	10 do	free	free
Stuff shoes, . . .	25 cents per pair	same	same
Stuff goods, all kinds of worsted To come under the denomination of "worsted stuff goods," the	10 per cent.	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1342.
articles must be composed *entirely of worsted;* and be of that class of goods well known and understood by merchants as coming under the denomination of "*worsted stuff goods,*" namely—such as *worsted plaids, bombazetts,* and the like. . . .			
Styrax, or storax, . .	free	same	same
Stump joints, iron . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do steel . .	25 do	23 do	21½ do
Sublimate corrosive . .	15 do	same	same
Succini, oil of (drug) . .	free	same	same
Succory, ...	free	same	same
Sugar, brown . . .	2½ cents per lb.	same	same
Sugar candy, ...	12 cents per lb.	same	same
Do loaf	12 do	same	same
Do lump . .	10 do	same	same
Do white clayed . .	3⅓ do	same	same
Do of lead, . . .	5 do	same	same
Sugar, loaf or lump, pulverized or liquid, to pay the same as when in the loaf or lump.			
Sugar moulds, hooped or not, .	20 per cent.	same	same
Sugar tongs, gold and silver .	12½ do	same	same
Do do plated . .	25 do	23 per ct.	21½ pr. c.
Do do washed . .	25 do	23 do	21½ do
Sulphate of copper, or blue or Roman vitriol, . . .	4 cents per lb.	same	same
Sulphate of quinine, . .	15 per cent.	same	same
Do of rhubarb, . .	free	same	same
Do of zinc, . . .	free	same	same
Do of magnesia, . .	15 per cent.	same	same
Do of iron, . . .	$2 per cwt.	same	same
Sulph. mur. tin, . . .	free	same	same
Sulphur, flor, flour or flower of sulphur and roll brimstone, .	free	same	same
Sulphur, vivum . . .	free	same	same
Sulphuric acid, or oil of vitriol, .	3 cents per lb.	same	same
Sulphuric ether, . . .	free	same	same
Sumac, ...	free	same	same
Super acetate of lead, or sugar of lead, ...	5 cents per lb.	same	same
Surgeons' instruments, ivory .	free	same	same
Do do silver .	12½ per cent.	same	same
Do do steel .	25 do	23 pr. ct.	21½ pr. c.
Surplice pins, . . .	25 do	23 do	21½ do
Suspenders or braces, cotton, .	25 do	23 do	21½ do
Do do linen .	25 do	23 do	21½ do
Do do leather, entirely of .	30 do	26 do	23 do
Do do silk .	25 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Suspenders or braces, leather ends only .	25 per cent.	23 per ct.	21½ pr. c.
Do do woollen .	25 do	23 do	21½ do
Do do worsted .	25 do	23 do	21½ do
Suspenders, India rubber . .	25 do	23 do	21½ do
Suspender webbing, India rubber	25 do	23 do	21½ do
Do do silk . .	5 do	free	free
Swans, down of . . .	15 do	same	same
Swansdown, woollen . .	50 do	38 pr. ct.	29 pr. ct.
Swansdown cloth, . . .	50 do	38 do	29 do
Swans' skins, undressed . .	free	same	same
Do do dressed . .	free	same	same
Sweetmeats or comfits, preserved in brandy, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Sweetmeats or comfits, preserved in molasses, . . .	free	same	same
Sweetmeats or comfits, preserved in sugar, . . .	25 per cent.	23 per ct.	21½ pr. c.
Sword blades, . . .	25 do	23 do	21½ do
Sword blades for canes, . .	25 do	23 do	21½ do
Sword knots, lace . . .	12½ do	same	same
Sword knots, silk . . .	5 do	free	free
Sword knots, worsted . .	50 do	38 pr. ct.	29 pr. ct.
Swords, ...	25 do	23 do	21½ do
Syrup of sugar cane, in casks, .	2½ cents per lb.	same	same
T.			
Table cloths, cotton, . .	25 per cent.	23 pr. ct.	21½ pr. c.
Table cloths, linen . .	25 do .	free	free
Table covers, woollen . .	50 do	38 pr. ct.	29 pr. ct.
Table covers, oil cloth . .	12½ cts. pr. sq. yd.	same	same
Table fasteners, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Table knives and forks, . .	25 do	23 do	21½ do
Table mats, oil or floor cloth .	12½ cts. pr. sq. yd.	same	same
Table mats, if wool be a component part, . . .	12½ do	same	same
Tables with marble tops, slabs or ornaments, . . .	30 per cent.	26 pr. ct.	23 per ct.
Tables, wood . . .	30 do	26 do	23 do
Tacks, brads or sprigs, not exceeding 16 ounces per 1000, . .	5 cents per 1000	same	same
Tacks, brads or sprigs, exceeding 16 ounces per 1000, . .	5 cents per lb.	same	same
Tacks, tinned . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Tailors' chalk, . . .	free	same	same
Tailors' irons, . . .	25 per cent.	1 c. p. lb.	1 c. p. lb.
Talc, ...	free	same	same
Tallow, ...	1 cent per lb.	same	same
Tallow candles, . . .	5 cents per lb.	same	same
Tamarinds, preserved in sugar or brandy, ...	25 per cent.	23 pr. ct.	21½ pr. c.
Tamarinds in other form, . .	free	same	same
Tamboreens, . . .	30 per cent.	26 per ct.	23 pr. ct

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Tapers, paper, with cotton wick, .	25 per cent.	23 per ct.	21½ pr. c.
Tapers, wax . . .	25 do	23 do	21½ do
Tapes, cotton . . .	25 do	23 do	21½ do
Do Harlæm . . .	25 do	23 do	21½ do
Do leather . . .	30 do	26 do	23 do
Do linen . . .	25 do	23 do	21½ do
Do silk	5 do	free	free
Do measuring, linen . .	25 do	23 per ct.	21½ pr. c.
Do do leather . .	30 do	26 do	23 do
Do tailors' . . .	25 do	23 do	21½ do
Do tailors', in silver cases, .	12½ do	same	same
Tapioca, ...	free	same	same
Tares, ...	free	same	same
Tar, Barbadoes . . .	free	same	same
Tar, coal	free	same	same
Tarpawlings, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Tarred cordage, . . .	4 cents per lb.	same	same
Tartaric acid, . . .	15 per cent.	same	same
Tartareous acid, . . .	15 do	same	same
Tartar, acid of . . .	15 do	same	same
Do cream of . . .	free	same	same
Do crude . . .	free	same	same
Do emetic . . .	15 per cent.	same	same
Do red crude . . .	free	same	same
Do not otherwise specified, prepared for medicine, or dyeing,	free	same	same
Tartrite of antimony, or tart-emetic,	15 per cent.	same	same
Tasters, cheese . . .	25 do	23 per ct.	21½ pr. c.
Tassels, cords and trimmings, commonly used by upholsterers, coach makers and saddlers, if entirely silk, ...	5 do	free	free
Tassels, if cotton and silk, .	25 do	23 per ct.	21½ pr. c.
Do if worsted or wool, .	50 do	38 do	29 do
Teas of all kinds imported from China, or other places east of the Cape of Good Hope, and in vessels of the United States, .	free	same	same
Tea, imported from places this side the Cape of Good Hope, . .	10 cents per lb.	same	same
Tea pots, Britannia . .	25 per cent.	23 per ct.	21½ pr. c.
Do China . . .	20 do	same	same
Do earthen . . .	20 do	same	same
Do gold . . .	12½ do	same	same
Do gilt . . .	25 do	23 per ct.	21½ pr. c.
Do japanned . .	25 do	23 do	21½ do
Do plated . . .	25 do	23 do	21½ do
Do silver . . .	12½ do	same	same
Teazles, ...	free	same	same
Teeth, elephants', or of other animals, ...	free	same	same
Telescopes, . . .	25 per cent.	23 per ct.	21½ pr. c.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Terraglis, a kind of coral,	free	same	same
Terra-japonica, or japanica,	free	same	same
Terra de sienna, dry	1 cent per lb.	same	same
Do do in oil,	1½ do	same	same
Terra umbra,	free	same	same
Terrets, all kinds of, as saddlery.			
Teutenague,	free	same	same
Teutenague boxes,	15 per cent.	same	same
Theriaque,	free	same	same
Thermometers, telescopes, magic, and other lanterns; and similar articles composed of tin, glass, wood, brass, or copper,	25 per cent.	23 pr. ct.	21½ pr. c.
Thibet, cashmere of	15 do	same	same
Thibet shawls, real, or goats' hair,	15 do	same	same
Do do do embroidered with silk,	15 do	same	same
Thibet shawls, real, or goats' hair, embroidered with worsted,	15 do	same	same
Thibet shawls, entirely of combed wool,	50 do	38 per ct.	29 per ct.
Thibet shawls, entirely of combed wool, with borders of cotton and silk,	50 do	38 do	29 do
Thibet shawls, (so called) body cotton with worsted fringe,	25 do	23 do	21½ do
Thimbles, brass	25 do	23 do	21½ do
Do bone	free	same	same
Do gold	12½ per cent.	same	same
Do ivory	free	same	same
Do plated	25 per cent.	23 pr. ct.	21½ pr. c.
Do silver	12½ do	same	same
Do steel	25 do	23 per ct.	21½ pr. c.
Thor marine, a small fish,	100 cents per brl.	same	same
Thread, cotton	25 per cent.	23 pr. ct.	21½ pr. c.
Do escutcheons	25 do	23 do	21½ do
Do flax	25 do	23 do	21½ do
Do lace,	12½ do	same	same
Do pack	5 cents per lb.	same	same
Do shoe	25 per cent.	23 pr. ct.	21½ pr. c.
Do stockings,	25 do	23 do	21½ do
Do buttons,	25 do	23 do	21½ do
Thrown silk,	12½ do	same	same
Thridace,	free	same	same
Thus. gum,	free	same	same
Ticks, cotton	25 per cent.	23 pr. ct.	21½ pr. c.
Ticks, cotton and flax	25 do	23 do	21½ do
Ticks, flax or linen, colored,	25 do	23 do	21½ do
Ticks, linen, bleached or unbleached	15 do	free	free
Ticklenburgs,	15 do	free	free
Tiffanies,	5 do	free	free
Tiles, marble	30 do	26 per ct.	23 pr. ct.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Tiles,	15 per cent.	same	same
Time pieces,	25 do	23 pr. ct.	21½ pr. c.
Tin in bars,	free	same	same
Tin, block	free	same	same
Tin boxes,	25 per cent.	23 pr. ct.	21½ pr. c.
Tin, crystals of	free	same	same
Tin foil,	free	same	same
Tin, granulated	free	same	same
Tin, grain	free	same	same
Tin, liquor	free	same	same
Tin, muriate of	free	same	same
Tin, oxide of	free	same	same
Tin in pigs,	free	same	same
Tin in plates,	free	same	same
Tin in sheets,	free	same	same
Tin, tagger	3 cents per lb.	same	same
Tin, all manufactures of, not enumerated, or of which tin is a component part,	25 per cent.	23 pr. ct.	21½ pr. c.
Tinctures, odoriferous	15 do	same	same
Tinctures, bark, and other medicinal	free	same	same
Tips of horns,	free	same	same
Tips and runners for parasols and umbrellas, metal	25 per cent.	23 pr. ct.	21½ pr. c.
Tippets, if so made as to be classed as millinery,	25 do	23 do	21½ do
Tippets, fur	12½ do	same	same
Do silk	5 do	free	free
Do wool	50 do	38 per ct.	29 per ct.
Toasters, cheese	25 per cent.	23 do	21½ do
Tobacco, manufactured, other than snuff and segars,	10 cents per lb.	same	same
Tobacco, leaves, or unmanufactured	15 per cent.	same	same
Toilet glasses,	20 do	same	same
Toilet vials, or bottles, not exceeding the capacity of 4 ounces each,	$2 50 per gross	same	same
Toilet vials, or bottles, exceeding 4 ounces, and *not* exceeding 16 ounces each,	$3 25 do	same	same
Toilenets,	50 per cent.	38 per ct.	29 pr. ct.
Tolu, balsam of	free	same	same
Tongues, reindeer	free	same	same
Do sounds, (fish)	free	same	same
Do neats', smoked	free	same	same
Tongs, (shovels and tongs)	25 per cent.	23 per ct.	21½ pr. c.
Tonka, tonga, tongua, or tonqua beans,	15 do	same	same
Tools and implements of trade of persons arriving in the U. States,	free	same	same
Tooth brushes,	25 per cent.	23 pr. ct.	21½ pr. c.
Do powder,	15 do	same	same
Do picks, bone	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Tooth picks, ivory . .	free	same	same
Do do metal or wood .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do quill . . .	15 do	same	same
Do do shell . . .	free	same	same
Do do silver . .	12½ per cent.	same	same
Topaz, real	12½ do	same	same
Do glass, . . .	30 do	26 pr. ct.	23 per ct.
and	3 cents per lb.	same	same
Topaz, imitation, other than glass,	free	same	same
Tortoise shell, . . .	free	same	same
Touch stones, . . .	free	same	same
Tow, flax or hemp . .	free	same	same
Tow sacking, flax . . .	15 per cent.	free	free
Toys, metal . . .	25 do	23 pr. ct.	21½ pr. c.
Toys, paper . . .	free	free	free
Toys, wood . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Trace chains, iron or parts thereof,	25 do	23 do	21½ do
Traces, iron . . .	25 do	23 do	21½ do
or $30 per ton, whichever shall produce the greatest sum.			
Traces, leather . . .	30 do	26 do	23 do
Traps, iron	25 do	23 do	21½ do
Traps, steel . . .	25 do	23 do	21½ do
Traps, wire	25 do	23 do	21½ do
Traps, wood . . .	25 do	23 do	21½ do
Trays and waiters, gold or silver,	12½ do	same	same
Do do gilt . .	25 do	23 pr. ct.	21½ pr. c.
Do do japanned .	25 do	23 do	21½ do
Do do paper japanned,	25 do	23 do	21½ do
Do do plated .	25 do	23 do	21½ do
Do do wood . .	25 do	23 do	21½ do
Treacle, molasses, ...	5 cents per gal.	same	same
Tresses, lace, even if mi fin, .	12½ per cent.	same	same
Trees, ...	free	same	same
Trowels, ...	25 per cent.	23 per ct.	21½ pr. c.
Truffles, (vegetable) . .	free	same	same
Truffles, earthen . . .	20 per cent.	same	same
Trunk handles, . . .	25 do	23 pr. ct.	21½ pr. c.
Trusses, with iron or steel springs of more value than the leather, .	25 do	23 do	21½ do
Trusses, if leather be the material of chief value, . . .	30 do	26 do	23 pr. ct.
Tubes, bone . . .	free	same	same
Do ivory . . .	free	same	same
Do metal . . .	25 per cent.	23 per ct.	21½ pr. c.
Do silver . . .	12½ do	same	same
Tug buckles, as saddlery.			
Tumblers, if cut glass, . .	30 do	26 per ct.	23 pr. ct.
and in addition thereto, . .	3 cents per lb.	same	same
Tumblers, if plain glass, . . .	20 per cent.	same	same
and in addition thereto, . .	2 cents per lb.	same	same
Turmeric, ...	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Turquoises, . . .	12½ per cent.	same	same
Turpentine, . . .	free	same	same
Turtles, ...	free	same	same
Turtle shell, . . .	free	same	same
Tweezers, metal . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do gold and silver .	12½ do	same	same
Twine, untarred . . .	5 cents per lb.	same	same
Do tarred . . .	4 do	same	same
Do colored, for quills, .	5 do	same	same
Twist, cotton . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do mohair . . .	40 do	free	free
Do worsted, lines, . .	50 do	38 per ct.	29 pr. ct.
Types, new or old, . .	free	same	same
U.			
Umbrellas, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do sticks or frames for .	25 do	23 do	21½ do
Do brass tips, runners, &c. for . . .	25 do	23 do	21½ do
Umbrella, square wire, used in the manufacture of stretchers, if cut in the usual lengths for . .	12 do	same	same
Umbrella furniture, silver for .	12½ do	same	same
Do do bone or ivory .	free	same	same
United States—all articles of the growth, produce, or manufacture, of the United States, on which no allowance for bounty or drawback has been made on exportation, .	free	same	same
United States, all articles imported for the use of . . .	free	same	same
V.			
Valencias, . . .	50 per cent.	38 pr. ct.	29 per ct.
Valenciennes, (thread lace) .	12½ do	same	same
Valonia, or velani, . .	free	same	same
Vanilla, plants of . . .	free	same	same
Vanilla beans, . . .	free	same	same
Varnishes of all kinds, . .	free	same	same
Vases, porcelain, containing flowers, with stands and shades—the vases pay . . .	20 per cent.	same	same
The stands . . .	25 do	23 per ct.	21½ pr. c.
The shades . . .	20 do	same	same
and	2 cents per lb.	same	same
Vegetables of all kinds, not enumerated, . . .	free	same	same
Vegetables, if principally used in dyeing, or in composing dyes, .	free	same	same
Veils, lace	12½ per cent.	same	same
Veils, silk	5 do	free	free
Vellum, ...	25 do	23 per ct.	21½ pr c.
Velvet, cotton . . .	25 do	23 do	21½ do
Do silk . . .	5 do	free	free

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Velvet binding, cotton . .	25 per cent.	23 per ct.	21½ pr. c.
Do do silk . .	5 do	free	free
Velveteens, cotton . .	25 do	23 pr. ct.	21½ pr. c.
Veneering rods, . . .	25 do	23 do	21½ do
Venetian red, dry . .	1 cent per lb.	same	same
Do in oil . .	1½ do	same	same
Venison hams, . . .	free	same	same
Veratrine, . . .	free	same	same
Verdigris, ...	free	same	same
Verditure, ...	free	same	same
Vermicelli, . . .	free	same	same
Vermillion, . . .	free	same	same
Vessels, cast iron, not otherwise specified, . . .	1½ cent per lb.	same	same
Vessels, copper . . .	25 per cent.	23 per ct.	21½ pr. c.
Vestings, cotton . . .	25 do	23 do	21½ do
Vestings, silk and cotton, as manufactures of cotton, . .	25 do	23 do	21½ do
Vestings, silk . . .	5 do	free	free
Vestings, silk and wool, (unless silk is chief value,) . . .	50 do	38 pr. ct.	29 per ct.
Vestings, stuff . . .	50 do	free	free
Do woollen . . .	50 do	38 pr. ct.	29 per ct.
Vests, ...	50 do	38 do	29 do
Vials, all, perfumery and fancy, not exceeding the capacity of 4 ounces each, . . .	$2 50 per gross.	same	same
Vials, perfumery and fancy, when exceeding 4 ounces and *not* exceeding 16 ounces each, .	$3 25 do	same	same
Vials, apothecaries', above 6 ounces and not exceeding 16 ounces, .	$2 25 do	same	same
Vices, ...	30 per cent.	26 pr. ct.	23 pr. ct.
Vinellas, ...	free	same	same
Vinegar, ...	8 cents per gal.	same	same
Violins, ...	30 per cent.	26 per ct.	23 pr. ct.
Violin strings, gut . .	free	same	same
Do do wire . .	free	same	same
Vitriol, oil of, or sulphuric acid, .	3 cents per lb.	same	same
Do blue or Roman, or sulphate of copper . . .	4 cents per lb.	same	same
Do green . . .	$2 per 112 lbs.	same	same
Do white, or sulphate of zinc,	free	same	same
W.			
Wafers, ...	25 per cent.	23 per ct.	21½ pr. c.
Wagon boxes, . . .	25 do	23 do	21½ do
Waiters, gold or silver, . .	12½ do	same	same
Do gilt . . .	25 do	23 per ct.	21½ pr. c.
Do japanned . .	25 do	23 do	21½ do
Do japanned paper . .	25 do	23 do	21½ do
Do plated . . .	25 do	23 do	21½ do
Do wood . . .	25 do	23 do	21½ do

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Waiters, leather . . .	30 per cent.	26 per ct.	23 per ct.
Walking sticks or canes, mounted,	25 do	23 do	21½ do
Do do unmounted,	free	same	same
Warming pans, brass . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do do copper . .	25 do	23 do	21½ do
Wash balls, . . .	15 do	same	same
Washes, cosmetic or dentrifice, .	15 do	same	same
Watches and parts thereof, .	12½ do	same	same
Watch crystals, . . .	12½ do	same	same
Do pipes, carre or cannon, .	12½ do	same	same
Water wheels of iron, . .	1 cent per lb.	same	same
Water, aqua mellis, or honey, .	15 per cent.	same	same
Do bay, commonly called bay rum, . . .	15 do	same	same
Do Hungary . . .	15 do	same	same
Do lavender . . .	15 do	same	same
Do orange flower . .	free	same	same
Do rose	free	same	same
Water colors, . . .	free	same	same
Wax beads, . . .	15 per cent.	same	same
Wax, bees', bleached or unbleached	free	same	same
Do sealing . . .	free	same	same
Do shoemakers' . .	free	same	same
Wearing apparel of persons arriving in the United States in actual use,	free	same	same
Wearing apparel, new, . .	50 per cent.	38 per ct.	29 pr. ct.
Web, or webbing, boot . .	25 do	23 do	21½ do
Web, or webbing, of hemp or flax,	25 do	23 do	21½ do
Do do of silk .	5 do	free	free
Web, or webbing, of worsted or wool, ...	50 do	38 per ct.	29 pr. ct.
Webbing, India rubber . .	25 do	23 do	21½ do
Wedgewood ware, . .	20 do	same	same
Weights, brass . . .	25 do	23 per ct.	21½ pr. c.
Weights, cast iron, with or without rings of wrought iron affixed to them, ...	1 cent per lb.	same	same
Weights, copper . . .	25 per cent.	23 per ct.	21½ pr. c.
Do lead . . .	15 do	same	same
Weld, ...	free	same	same
Wet blue, ...	free	same	same
Whalebone, the product of foreign fishing, ...	12½ per cent.	same	same
Whalebone, of American fishing,	free	same	same
Whale oil, of foreign fishing, .	15 cents per gal.	same	same
Do of American fishing, .	free	same	same
Wheat, ...	25 cts. per bush.	same	same
Wheat flour, . . .	50 cents per cwt.	same	same
Whetstones, . . .	free	same	same
Whips, ...	30 per cent.	26 per ct.	23 per ct.
Whiskey, 1st proof, . .	57 cents per gal.	same	same
Do 2d do . . .	60 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Whiskey, 3d proof . .	63 cents per gal.	same	same
Do 4th do . . .	67 do	same	same
Do 5th do . . .	75 do	same	same
Do 5th do all above .	90 do	same	same
Whiting, ...	1 cent per lb.	same	same
Wick, cotton or wick yarn, as cotton yarn.			
Wigs, ...	25 per cent.	23 per ct.	21½ pr. c.
Wild silk, ...	12½ do	same	same
Willow sheets, for hats, . .	30 per cent.	26 per ct.	23 pr. ct.
Willow for making baskets, or covering demijohns, . .	free	same	same
Window glass, *not* above 8 by 10 inches in size, . . .	$3 per 100 sq. ft.	same	same
Window glass, *not* above 10 by 12 inches in size, . . .	$3 50 do	same	same
Window glass, above 10 by 12 inches in size, . . .	$4 00 do	same	same
Window glass, all, in plates, uncut,	$4 00 do	same	same

WINES.

By the Act of Congress of July 14, 1832, it was provided, that from and after the third day of March, 1834. *one-half* only of the specific *rates of duties* then chargeable on WINES, respectively, should be levied and collected. (*See Section* 2, *clause* 23, *page* 8.)

By the Act of Congress, of July 4, 1836, the duty on WINES was again reduced *one-half*. This law, however, did not reduce the respective *rates of duties one-half*, but provided that *one-half only of the amount of duty then assessed* should thereafter be assessed.

The operation of this law will be fully explained by a reference to "*Treasury Instructions*," *page* 21, and "*Mode of Calculating Duties on Wines*," *page* 23.

—

An allowance for leakage is made on the guage of any cask containing liquors subject to duty by the gallon, of two per cent. ; of ten per cent. on Ale, Beer, or Porter in bottles, and *five per cent.* on liquors in bottles, to be deducted from the invoice quantity instead of breakage ; or the duties may be computed on the actual quantity, at the option of the importer, to be made known at the time of making entry. *Act of March*, 1799, *Sect.* 59.

NOTE.—Bottles in which wine is imported, are subject to a duty of two dollars per gross in addition to the duty on the Wine.

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Wine, Burgundy, in casks, red .	6 cents per gal.	3 c.p.gl.	3 c.p.gl.
Do do in casks, white	10 do	5 do	5 do
Do Champaigne, in bottles, .	22 do	11 do	11 do
Do do in casks, red	6 do	3 do	3 do
Do do in casks, white	10 do	5 do	5 do
Do Fayal, in casks or bottles,	30 do	15 do	15 do
Do Lisbon, do do .	30 do	15 do	15 do
Do Madeira do do .	50 do	25 do	25 do
Do Malaga do do .	15 do	7½ do	7½ do
Do Oporto do do .	30 do	15 do	15 do
Do Rhenish, in casks, .	15 do	7½ do	7½ do
Do do in bottles, .	30 do	15 do	15 do
Do Sherry, in casks or bottles,	50 do	25 do	25 do
Do Sicily, do .	30 do	15 do	15 do
Do St. Lucar, in casks, .	15 do	7½ do	7½ do
Do do in bottles, .	30 do	15 do	15 do
Do Teneriffe, in casks or bottles	30 do	15 do	15 do
Do Tokay, in casks, . .	15 do	7½ do	7½ do
Do do in bottles, . .	30 do	15 do	15 do
Do red, of France, in casks, .	6 do	3 do	3 do
Do white, of France, in casks,	10 do	5 do	5 do
Do French, of all sorts, in bottles, . . .	22 do	11 do	11 do
Do red, of Austria, in casks, .	10 do	5 do	5 do
Do red, of Spain, in casks, .	10 do	5 do	5 do
Wines of all countries in bottles, unless specially enumerated, .	30 do	15 do	15 do
Wines of the Mediterranean, in casks, ...	15 do	7½ do	7½ do
Wine, Corsica, *not* considered as a wine of France, . .	15 do	7½ do	7½ do
Wines of Germany, in casks, .	15 do	7½ do	7½ do
Wine bottles, of all descriptions, *in addition to the duty on wine.* .	$2 00 per gross	same	same
Wine lees, liquid . . .	free	same	same
Wine lees, crystalized, or crude tartar, ...	free	same	same
Wings and epaulets, gilt .	25 per cent.	23 pr. ct.	21½ pr. c.
Do gold or silver . .	free	same	same
Do plated . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Winter-bark, or canella-alba, .	free	same	same
Wire, brass . . .	25 per cent.	23 per ct.	21½ pr. c.
Do bobbin . . .	12 cents per lb.	same	same
Do bonnet or cap, covered with cotton, silk, flaxen yarn, or thread, . . .	12 do	same	same
Do copper . . .	25 per cent.	23 per ct.	21½ pr. c.
Do gilt	25 do	23 do	21½ do
Do gold or silver . .	12½ do	same	same
Do hat, covered, . .	12 cents per lb.	same	same
Do iron, not exceeding No. 14,	5 do	same	same
Do iron, over No. 14, . .	9 do	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Wire, plated . . .	5 per cent.	same	same
Do ribbon supporters, or cannetille, . . .	25 per cent.	23 per ct.	21½ pr. c.
Do silvered . . .	5 do	same	same
Wire, steel, not exceeding No. 14,	5 cents per lb.	same	same
Do do over No. 14, . .	9 do	same	same
Do wove . . .	25 per cent.	23 per ct.	21½ pr. c.
Wire, square, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor, .	12 do	same	same
Wire, binding, for saddlery, (iron, rolled and flattened,) and other not specified, . . .	25 do	23 per ct.	21½ pr. c.
Wire, tinned, same duty as iron wire, according to the No. .			
Woad, or pastel, . . .	free	same	same
Womens' bonnets or hats, of silk,	25 per cent.	free	free
Womens' bonnets or hats, of straw, chip, or grass, . . .	30 do	26 per ct.	23 pr. ct.
Womens' caps of all kinds, except silk, ...	25 do	23 pr. ct.	21½ pr. c.
Womens' caps of silk, . .	25 do	free	free
Womens' gowns and dresses, .	50 do	38 pr. ct.	29 per ct.
Wood awl hafts, . . .	25 do	23 do	21½ do
Do balls, gilt or not, . .	25 do	23 do	21½ do
Do backgammon men, . .	25 do	23 do	21½ do
Do Brazil . . .	free	same	same
Do Brazilletto . . .	free	same	same
Do chess men, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do camwood . . .	free	same	same
Do caramaguey . .	free	same	same
Do castors with rivets, . .	25 per cent.	23 per ct.	21½ pr. c.
Do castors, if otherwise, .	25 do	23 do	21½ do
Do combs, . . .	25 do	23 do	21½ do
Do fustic, . . .	free	same	same
Do jacks, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do log . . .	free	same	same
Do ornaments, gilt, . .	25 per cent.	23 per ct.	21½ pr. c.
Do nicaragua, . . .	free	same	same
Do Pernambuco, . .	free	same	same
Do queens' . . .	free	same	same
Do red sanders . . .	free	same	same
Do red	free	same	same
Do Rio de la Hache . .	free	same	same
Do rules, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Do Santa Martha and other dye-woods, . . .	free	same	same
Do sandals, in sticks, dust or powder, . . .	free	same	same
Do unmanufactured, of any kind not enumerated, . .	free	same	same

	Tariff of 1832.	1840, '41	*To June* 30, 1842.
Wood, quassia . .	free	same	same
Do manufactures of, not otherwise specified, . .	25 per cent.	23 per ct.	21½ pr. c.
Do screws, so called, . .	30 do	26 do	23 do
Wool, Angora, goats' or camels' hair, ...	free	same	same
Wool, carded, considered as unmanufactured, according to cost.			
Wool, red, natural . .	free	same	same
Wool hats, . . .	30 per cent.	26 pr. ct.	23 pr. ct.
Woollen bags, . . .	50 do	38 do	29 do
Do cloth, . . .	50 do	38 do	29 do
Do cassimere, . .	50 do	38 do	29 do
Do rugs, . . .	50 do	38 do	29 do
Do stockings, . .	25 do	23 do	21½ do
Do bindings, gloves, mits, .	25 do	23 do	21½ do
Do floor crumb cloth, .	50 do	38 do	29 do
Wool, unmanufactured, the value whereof at the place of exportation, shall not exceed 8 cts. per lb.	free	same	same
Wool, unmanufactured, the value whereof, at the place of exportation, shall exceed 8 cents per pound, ...	40 per cent.	32 per ct.	26 per ct.
and in addition thereto, . .	4 cents per lb.	same	same
Wool on the skin, subject to the same duty as other wool.			
Wool, manufactures of, or of which wool is a component part, not otherwise enumerated, . .	50 per cent.	38 pr. ct.	29 pr. ct.
Woollen tippets, . . .	50 do	38 do	29 do
Do yarn, . . .	50 do	38 do	29 do
and in addition thereto, .	4 cents per lb.	same	same
Working chenilles, of silk, .	5 per cent.	free	free
Do do of cotton and silk, (unless silk be chief value,) .	25 do	23 pr. ct.	21½ pr. c.
Worms for stills, . . .	25 do	23 do	21½ do
Wormwood, oil of . . .	free	same	same
Worsted stuff, all piece goods, .	10 per cent.	free	free
Worsted and silk shawls, . .	10 do	free	free
Do do manufactures of	10 do	free	free
Worsted bags, . . .	50 do	38 pr. ct.	29 per ct.
Do bindings, . .	25 do	23 do	21½ do
Do braces, . . .	25 do	23 do	21½ do
Do hose, . . .	25 do	23 do	21½ do
Do drawers, . .	50 do	38 do	29 do
Do plains, cotton and wool,	50 do	38 do	29 do
Do gloves, . . .	25 do	23 do	21½ do
Do mits, . . .	25 do	23 do	21½ do
Do toilinets, . . .	50 do	38 do	29 do
Do twist, . . .	50 do	38 do	29 do
Do valencias, . .	50 do	38 do	29 do

	Tariff of 1832.	1840, '41	*To June* 30, 1342.
Worsted wove pantaloons, .	50 per cent.	38 pr. ct.	29 per ct.
Do shirts, . . .	50 do	38 do	29 do
Worsted shag or plush, cut or not cut, . . .	50 do	38 do	29 do
Do yarn, . . .	20 do	same	same
Whale oil footing, . .	free	same	same
Y.			
Yarn, cotton, bleached or colored, the original cost of which shall be less than 75 cents per pound, shall be deemed and taken to have cost 75 cents per pound, and shall be charged with duty accordingly, . . .	25 per cent.	23 pr. ct.	21½ pr. c.
Yarn, cotton, unbleached and uncolored, the original cost of which shall be less than 60 cents per pound, shall be deemed and taken to have cost 60 cents per pound, and charged with duty accordingly, ...	25 do	23 do	21½ do
Yarn, tow	25 do	23 do	21½ do
Yarn, worsted . . .	20 do	same	same
Yarn, woollen . . .	50 do	38 per ct.	29 per ct.
and in addition thereto, .	4 cents per lb.	same	same
Yarn, untarred, hemp or flax, .	5 do	same	same
Yellow, king's patent . .	free	same	same
Do chromate of potash, .	12½ per cent.	same	same
Do citric acid, . . .	free	same	same
Do ochre, dry, . . .	1 cent per lb.	same	same
Do ochre, in oil, . .	1½ do	same	same
Do salt of chrome . .	free	same	same
Do spirits, . . .	free	same	same
Z.			
Zinc nails, ...	free	same	same
Zinc, in pigs, or otherwise unwrought, . . .	free	same	same
Zinc in sheets, . . .	free	same	same
Zinc, sulphate of . . .	free	same	same
Zinc, oxide of . . .	free	same	same

AN ACT,

TO AUTHORIZE THE IMPORTATION OF BRANDY IN CASKS OF A CAPACITY NOT LESS THAN FIFTEEN GALLONS, AND THE EXPORTATION OF THE SAME FOR THE BENEFIT OF A DRAWBACK OF THE DUTIES.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passage of this act, brandy may be imported into the United States in casks of a capacity not less than fifteen gallons, any thing in any law to the contrary notwithstanding; *Provided,* however, that all the provisions of existing laws, not inconsistent with this act, relating to the importation of foreign spirits, be complied with: *And provided further,* That all brandy imported in casks, of a capacity less than ninety gallons, shall be deposited, at the expense and risk of the importer, in such public or other ware-houses, as shall be designated by the collector or surveyer for the port, where the same shall be landed; and shall be removed therefrom in the manner prescribed by an act entitled, "An Act providing for the deposite of wines and distilled spirits in public ware-houses, and for other purposes."

SECT. 2. *Be it further enacted,* That brandy imported in casks of a capacity not less than fifteen gallons, may be exported for the benefit of a drawback of the duties which shall have been paid thereon; and the exporter or exporters of brandy so imported, shall be entitled to receive a debenture or debentures, for the amount of such drawback, agreeably to the existing laws; and all acts now in force, regulating the exportation of spirits, and the allowance and payment of drawbacks and debentures, shall be deemed applicable to brandy, the importation of which is permitted by this act: That this act shall continue in force for the period of three years, and no longer.

[*Approved, 2d March,* 1827.]

For act continuing the above act in force, see page 31.

CIRCULAR TO THE COLLECTORS OF CUSTOMS.

TREASURY DEPARTMENT,
Comptroller's Office, January 16, 1836.

Having ascertained that since the law admitted blankets, the cost of which did not exceed seventy-five cents each, at an ad valorem duty of five per cent., and subjected those costing more than that sum, to an ad valorem duty of twenty-five per cent., a diversity of practice has obtained at the Custom House in relation to the classification of the article; and that the manufacturers and importers, with a view of availing themselves of the lower duty, are introducing a certain description of blankets, so called, wove in a manner, and defined by colored stripes, different from the custom and usage which prevailed anterior to the passage of the law alluded to, I deem it proper to request, that when the

colored stripe, intended to be considered as designating the length of what is called a blanket, be only about thirty-three inches from the end of the piece, and the width about fifty-six inches, that if the cost or value to the second colored stripe, (the length being then about sixty-six inches,) exceeds seventy-five cents, the article to such second colored stripe is to be considered a blanket, according to the established mercantile usage and acceptation of the term, and the meaning and intention of the law, and is to be subjected to the higher rate of duty; and that to be entitled to an entry at the lower rate of duty, the cost or value to the second colored stripe must not exceed seventy-five cents. In carrying this instruction into effect, you will be pleased to keep a special account and description of such blankets, hereafter imported, in relation to which, objections may be used by the importers against the classification now prescribed.

Very respectfully,
JOHN LAUB, *Acting Comptroller.*

GENERAL INFORMATION.

No goods, wares, or merchandise, subject to duty, can be imported into the United States on the seaboard, in vessels of less than 30 tons burthen, under the penalty of the forfeiture of vessel and cargo; nor can a drawback of any duties be obtained on exportation except by sea, and in vessels of not less than 30 tons burthen. *Act of 2d March*, 1799, *92d Section.*

Drawback not allowed on goods exported to any place immediately adjoining the United States, except to places westward or southward of Louisiana, and to the North-West coast of America; nor in any case, when exported in a vessel of less than 30 tons burthen. *Act of 2d March*, 1799, *Section 75th and 92d, and Act of 5th January*, 1805, *Section 2d.*

No refined lump or loaf sugar can be imported into the United States, except in ships or vessels of at least 120 tons burthen, and in packages containing at least 600 lbs. under the penalty of forfeiting the same, together with the ship or vessel. *Act of 2d March*, 1799, *Section* 103.

To be entitled to drawback, the duties on the importation of the goods exported, must have been, at least, 50 dollars by one vessel, at the same time, and by the same person, and the merchandise be, at the time of exportation, in the same package, and same condition, including wrapper and original mark and number, as when imported. *Act of 22d May*, 1824.

A drawback is allowed of 4 cents per gallon, upon spirits distilled in the United States from molasses, on the exportation thereof. *Act of 29th May*, 1830.

No distilled spirits, except arrack, brandy in casks of not less capacity than 15 gallons, and sweet cordial, can be imported in casks or vessels of less capacity than 90 gallons, wine measure; nor in casks which have been marked pursuant to any law of the United States, on pain of forfeiture of the same, together with the ship or vessel in which they were imported. *Act of 2d March*, 1799, *Section* 103.

Iron in slabs, blooms, and all other, except castings, in form less finished than bars or bolts, and more advanced than pig iron, shall pay a duty as iron in bolts and bars. *Act of July* 14, 1832.

Manufactures of Iron are subject to the duty upon iron in an unmanufactured state, when the ad valorem duty thereon is less in amount than the duty would be on the iron unmanufactured. *Act of July* 14, 1832.

In all cases where there are more goods found on board a vessel than the master thereof has reported in his manifest, he shall, with the consent of the officers of the customs, make a post entry for the same, and pay two dollars therefor; and for every disagreement between his manifest and cargo, he is liable to a fine of five hundred dollars. *Act of 2d March*, 1799, *Section* 57.

Drawback is allowed on the exportation of sugar refined in the United States from foreign sugar, provided the drawback shall amount at least to 12 dollars on one exportation. *Act of 21st January*, 1829.

Drawback is not allowed on the exportation of goods which shall have been imported in foreign vessels, from any of the dominions, colonies, or possessions of any foreign power, with which the vessels of the United States are not permitted directly to trade. *Act of 27th April*, 1816, *Section 4th.*

No allowance of drawback on the exportation of iron cables, or parts thereof, butter, fish oil, playing cards, cordage if less than five tons, foreign dried and pickled fish, or other salted provisions, nor on sail duck if less than 50 bolts. *Act of 14th July*, 1832.

Within *twenty* days after the clearance of a vessel, the exporter of goods by said vessel must swear to the export entry, and give a Bond that they shall not be landed in any place or port within the limits of the United States, *or forfeit the drawback. Act of March* 2, 1799. Extentension of time to 20 days. *Act of March* 1, 1823.

Bounty is allowed on the exportation of pickled fish of the fisheries of the United States, cured and packed solely with foreign salt, on which the duty shall have been paid. *Act of 2d March*, 1799, *Section* 83.

All goods, on examination by the appraisers, *not* corresponding with the entry made of them, are liable to forfeiture.

Earthen Sugar Moulds, used by sugar refiners, pay 20 per cent., as coming under the general denomination of *earthenware.*

The number of bushels of wheat is to be ascertained by actual *measurement* by the standard bushel, and not by weight.

Hearth Rugs, composed of *combed* wool, or *worsted* and linen, are free ; but when composed of *woollen* yarn, or *carded* wool and linen, are liable to 50 per cent. (nominal) duty.

Mother of Pearl Buttons, with holes, having been liable, prior to the Act of July 14, 1832, to a higher duty than 15 per cent., and not being specified in that Act, are, according to the 25th article of the 2d section thereof, entitled to an entry at 15 per cent.

REGISTER ACT.

Every owner of a vessel, residing within the limits of the United States, to swear (or affirm) to the register within 90 days after its being granted, or it becomes void, and the vessel and cargo pays foreign tonnage and duty.

TERMS OF CREDIT.

When the amount of duties does not exceed $200, by one vessel, and by one person or firm, they must be paid in cash without discount. When they exceed $200, (except on woollens,) a credit is allowed of three and six months, in equal instalments, and secured by Bonds. Or, at the option of the importer, if the cash is paid at the time of entry for duties thus entitled to a credit, an allowance of discount will be made at the rate of four per cent. per annum upon an *average of time.*

Upon the duties upon wool, and upon all manufactures of which wool is a component part, no credit nor discount is allowed ; but six per cent. interest is charged from the date of importation until the payment, which cannot be deferred beyond three and six months, one moiety at each period ; in which case the goods must remain in the Public Stores, under Bond, for the amount of the duties.

THE RATES AT WHICH FOREIGN MONEY OR CURRENCY ARE TAKEN AT THE CUSTOM HOUSE, NEW YORK.

Franc of France or Belgium, (fixed by law,)		$0 18 $\frac{708}{1000}$
Pound Sterling of Great Britain,	do	4 80
Real Vellon of Spain,	do	5
Real Plate of Spain,	do	10
Guilder of the Netherlands,	do	40
Rupee of Bengal and Bombay, or Sicca,	do	50
Milrea of Portugal,	do	1 24
Tale of China,	do	1 48
Mark Banco of Hamburg,	do	33$\frac{1}{3}$
Florin of the Netherlands,	do	40
Pagoda of India,	do	1 84
Rix Dollar of Demark,	do	1 00
Livre Tournois of France,	do	18$\frac{1}{2}$
Pound Sterling of Ireland,	do	4 10
Florin of Saxony,		48
Do Bohemia,		48
Do Elberfeldt,		40
Do Prussia,		22$\frac{3}{4}$
Do Trieste,		48
Do Nuremberg,		40
Do Frankfort,		40
Do Austria,		48
Do Basil,		41
Do St. Gaul,		40 $\frac{36}{1000}$
Do Creveld,		40
Do Augsburg,		48
Rix Dollar of Prussia,		68 $\frac{29}{1000}$
Do Bremen,		77
Do Sweden,		1 05
Do Saxony,		69
Halifax Pound,		4 00
Rhenish Rix Dollar,		60$\frac{3}{4}$
Geneva Livre,		21
Silver Rouble,		75
Leghorn Dollar,		90
Paper Rouble, (varies from 4 roubles 65 copecks, to 4 roubles 84 copecks to the dollar.)		
Naples Ducat,		80
Leipsic Rix Dollar,		72
Elberfeldt Rix Dollar,		69$\frac{3}{7}$
Berlin Rix Dollar,		69$\frac{1}{2}$
Leghorn Livre, (6$\frac{1}{3}$ to the dollar,)		15$\frac{15}{19}$
Sicily Ounce,		2 40
Jamaica Pound,		3 00
Florence Livre,		15
Neufchatel Livre,		26$\frac{1}{2}$
Current Marc,		28

Livre of Catalonia,	$0 53$\frac{1}{3}$
Crown of Tuscany,	1 05
Genoa Livre,	18$\frac{3}{4}$
Pezza of Leghorn,	90

NOTE.—All currencies not fixed by law, are taken according to the American Consul's certificate of their intrinsic value, compared with the American dollar, which must accompany every invoice of merchandise, whether *free or dutiable.*

CIRCULARS TO THE COLLECTORS OF CUSTOMS.

TREASURY DEPARTMENT,
May 14*th*, 1831.

SIR:—It has been ascertained that the depreciated currencies of foreign countries have been variously estimated at the different custom-houses of the United States, owing, partly, to defective information as to the true specie value of such currencies, and partly to an erroneous practice of computing their value according to the rates of exchange with England, and reducing the sterling value of such depreciated currency into money of the United States, without regard to the difference between the legal and the true value of Sterling money in United States currency. To avoid such discrepancies and errors in future, the President directs, that, whenever invoices are made out in a currency the value of which is not fixed by the laws of the United States, you will require from the importer a certificate from the United States Consul, if there be one, at the place of exportation, of the true value of such currency in Spanish or United States silver dollars, and charge the ad valorem duties according to such value; or, in the absence of such evidence, that you will ascertain said value from the prices current, and such other authentic sources of information as may be within your reach, and charge the ad valorem duties accordingly. You will give public notice of the directions herein contained as to the consular certificate: and that uniformity may be hereafter secured at all the custom-houses, you will forward to this Department, once a month, a statement of the rates at which the currencies aforesaid are estimated, at each port from whence goods are imported and invoiced in such currencies. In all cases of doubt as to the value of such currency, you will apply to the Treasury Department for information.

I am, respectfully,
Your obedient servant,
S. D. INGHAM,
Secretary of the Treasury.

TREASURY DEPARTMENT,
August 16*th*, 1831.

SIR:—Inquiry having been made whether the Consular Certificate required by the Circular instruction of this Department of the 14th of May last, for invoices made out in a currency of which the value is not fixed by the laws of the United States, is to be confined to invoices of

articles subject to ad valorem duties, I have to state that the instruction is general, and is intended to apply to all invoices made out in such currency, whether of ad valorem, specific, or free goods. Although the value of specific and free goods is not necessary with a view to the duty, yet the act of February 10, 1820, requires the value of all imported articles to be stated to Congress, and directs that the value of articles subject to specific duties, and of articles free from duty, shall be ascertained in the manner in which the value of imports subject to duties ad valorem is ascertained.

I am, sir,
With great respect,
Your obedient servant,
LOUIS McLANE,
Secretary of the Treasury.

DRAFTS.

THE FOLLOWING ALLOWANCES ARE MADE BY LAW FOR DRAFTS ON ARTICLES SUBJECT TO DUTY BY WEIGHT.

On any quantity of 1 cwt.	1	pound.
On any quantity above 1 cwt. and not exceeding 2 cwt.	2	do
On any quantity above 2 cwt. and not exceeding 3 cwt.	3	do
On any quantity above 3 cwt. and not exceeding 10 cwt.	4	do
On any quantity above 10 cwt. and not exceeding 18 cwt.	7	do
On any quantity above 18 cwt.	9	do

[*Act of 2d March*, 1799, *Section* 58.]

TARES ALLOWED BY LAW.

On Sugar in casks, except loaf, ...	12	per cent.
On Sugar in boxes, ...	15	do
On Sugar in bags or mats, ...	5	do
On Cheese in hampers or baskets, . . .	10	do
On Cheese in boxes, ...	20	do
On Candles in boxes, ...	8	do
On Chocolate in boxes, ...	10	do
On Cotton in bales, ...	2	do
On Cotton in ceroons, ...	6	do
On Glauber Salts in casks, ...	8	do
On Nails in casks, ...	8	do
On Sugar Candy in boxes, ...	10	do
On Soap in boxes, ...	10	do
On Shot in casks, ...	3	do
On Twine in casks, ...	12	do
On Twine in bales, ...	3	do

On all other goods, paying a specific duty, according to the invoice thereof, or actual weight.

On any of the preceding articles the importer may have the invoice tare allowed, if he makes his election at the time of making his entry, and obtains the consent of the Collector and Naval Officer thereto.

[*Act of 2d March*, 1799, *Section* 58.]

FEES OF OFFICE.

TO THE COLLECTOR AND NAVAL OFFICER.

Entry of a vessel of 100 tons or upwards,	$2 50
Clearance of a vessel of 100 tons or upwards,	2 50
Entry of vessels under 100 tons,	1 50
Clearance of vessels under 100 tons,	1 50
Every post-entry,	2 00
Permit to land goods,	20
Every bond taken officially,	40
Permit to load goods, for the exportation for drawback,	30
Debenture or other official certificate,	20
Bill of health,	20
Official document, (register excepted,) required by any person,	20
Sea letter,	20

TO THE SURVEYOR.

Admeasuring and certifying the same, of every ship or vessel of 100 tons and under, per ton,	$1 00
Admeasurement of every ship or vessel above 100 tons, and not exceeding 200 tons,	1 50
Above 200 tons,	2 00
For all other services on board any ship or vessel of 100 tons and upwards, having on board goods, wares, or merchandise subject to duty,	3 00
For like services on board any ship or vessel of less than 100 tons,	1 50
On all vessels, not having on board goods, wares, or merchandise, subject to duty,	66⅔
Certificate of registry on record, and bond,	2 25
Endorsement on register or record,	1 00
Every bond required by Registry Act,	25
Every bond for a Mediterranean passport,	40
Seaman's protection,	25

H. H. H.

UNIVERSITY OF ILLINOIS-URBANA
337 OG2T C001
Tariff or rates of duties payable on go
3 0112 087863590